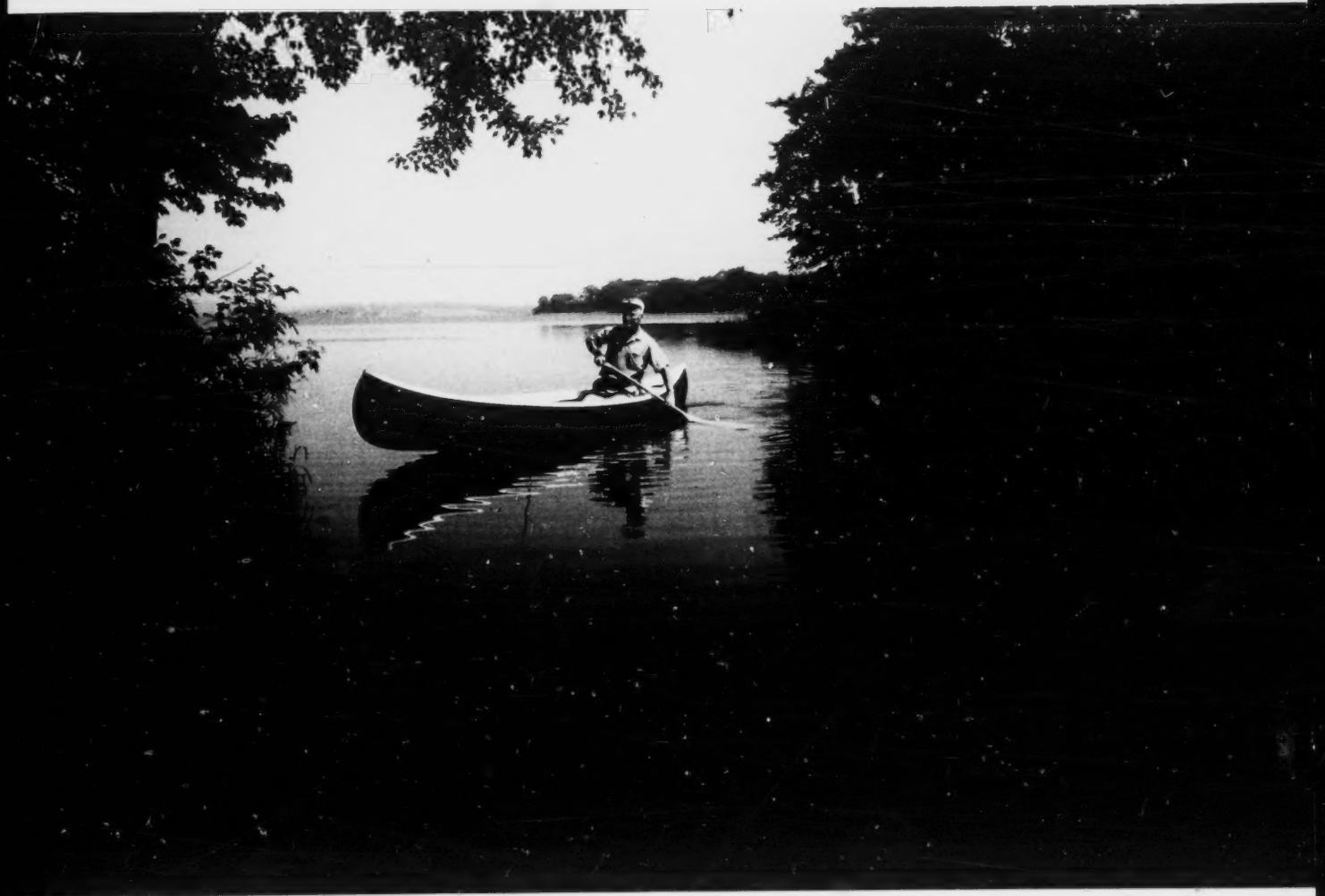
FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 1984



State of Maine

Sandra J. Crockett, State Controller

The Photograph on the cover
was taken by William W. Cross

STATE
OF
MAINE

FINANCIAL REPORT

FOR PERIOD
JULY 1, 1983 TO JUNE 30, 1984

DEPARTMENT OF FINANCE AND ADMINISTRATION
Bureau of Accounts and Control

SANDRA J. CROCKETT
STATE CONTROLLER

Printed Under Appropriation 1031.1

Sandra J. Crockett
State Controller

Victor E. Fleury
Deputy State Controller

STATE OF MAINE
DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF ACCOUNTS AND CONTROL
STATE HOUSE STATION 14
AUGUSTA, MAINE 04333
TELEPHONE (207) 289-3781

Governor Joseph E. Brennan,
Members of the Legislature,
and Other Citizens of Maine

In accordance with Title 5, Maine Revised Statutes Annotated, section 1547, the accompanying Financial Report of the State of Maine is submitted for the fiscal year ended June 30, 1984.

The first section of the report consists of the General Purpose Financial Statements for all funds reported in accordance with generally accepted accounting principles. Generally accepted accounting principles for the Governmental Funds uses the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as current assets. Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include accumulated unpaid vacation and sick leave and principal and interest on general long term debt which is recognized when due.

The second section is reported as it has been in the past, based upon the budgetary and legal requirements. Please refer to Note 7 of the General Notes to the Financial Statements for the reconciliation of the fund balances between the two sections. Comparative budgetary data and statistical information have also been included in this report to promote a better understanding of the State's finances.

Questions and comments about this report or any phase of state finances are always welcome.

Respectfully submitted,

Sandra J. Crockett

Sandra J. Crockett
State Controller

TABLE OF CONTENTS

Page

Section I - Generally Accepted Accounting Principles Financial Report

General Purpose Financial Statements

Combined Balance Sheet - All Funds 2

Combined Statement of Resources, Expenditures and Changes in Fund Equity - Governmental Funds 4

Combined Statement of Revenues, Expenditures and Other Resources Actual and Budget - General Fund, Highway Fund and Other Special Revenue Funds 6

Combined Statement of Operations and Changes in Retained Earnings - Enterprise and Internal Service Funds 8

Combined Statement of Changes in Financial Position - Enterprise and Internal Service Funds. 9

Combined Statement of Changes in Fund Balances - Trust Funds 10

General Notes to Financial Statements. 11

Section II - Budgetary and Legal Requirements Report

General Purpose Financial Statements

Combined Balance Sheet - All Funds 20

Combined Statement of Resources, Expenditures and Changes in Fund Equity - Governmental Funds 22

Combined Statement of Revenues, Expenditures and Changes in Fund Equity - Actual and Budget - General Fund, Highway Fund and Other Special Revenue Funds 24

Combined Summary of Appropriation Accounts - Governmental Funds. . . 26

Combined Statement of Expenditures by Character and Object 32

Combined Statement of Operations and Changes in Retained Earnings - Enterprise and Internal Service Funds 33

Combined Statement of Changes in Financial Position - Enterprise and Internal Service Funds. 34

Combined Statement of Changes in Fund Balances - Trust Funds 35

Financial Statements - Governmental Funds:

General Fund 37

Highway Fund 55

Financial Statements - Governmental Funds (Cont.):

Other Special Revenue Funds. 65

Proceeds of Bonds Funds. 81

Debt Service Funds 89

Financial Statements - Other Funds

Enterprise Funds 93

Internal Service Funds 103

Trust and Agency Funds 111

Financial Statements - Accounts Groups

General Long Term Debt 121

General Fixed Assets 133

Statistical Data 135

(THE FOOTNOTES ON PAGES 11-18 ARE AN INTEGRAL PART OF ALL THE FINANCIAL STATEMENTS PRESENTED IN THIS REPORT.)

NOTE: THE AMOUNTS IN THE FINANCIAL STATEMENTS HAVE BEEN ROUNDED, THEREFORE, SOME COLUMNS MAY NOT ADD BY MINOR AMOUNTS.

NOTE: ENTERPRISE FUND - PAGE 98

The 1983 Retained Earnings listed in the Enterprise Fund have been adjusted to reflect the removal of the Maine Guarantee Authority's, the Maine Veterans Small Business Loan Authority's and the Maine Small Business Loan Authority's financial records from the State of Maine's financial records. The Maine Guarantee Authority, the Maine Veterans Small Business Loan Authority and the Maine Small Business Loan Authority, have succeeded to the Finance Authority of Maine. (Public Laws 1983, Chapter 519, sub-section 977)

FINANCIAL SECTION I

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

EXHIBIT i

ALL FUNDS

COMBINED BALANCE SHEET
JUNE 30, 1984

	GOVERNMENTAL		
	General	Highway	Other Special Revenue
ASSETS AND AMOUNTS TO BE PROVIDED			
Equity in Treasurer's Cash Pool	$ 45,856,457	$ 26,255,728	$ 33,301,188
Cash - Other	328,760	16,500	75,255
Investments	-	-	-
Deposit with United States Treasury	-	-	-
Accounts and Notes Receivable, Net of Allowance for Possible Losses	41,017,260	6,313,735	24,668,339
Due from Other Funds	428,891	456,030	2,580,434
Inventories	-	-	-
Prepaid Expenses and Other Assets	1,156,813	632,456	864,695
Working Capital Advances to Other Funds	5,149,506	12,582,115	-
Land Buildings and Equipment, Net of Depreciation	-	-	-
Future Revenue Needed for Retirement of Debt	-	-	-
	$ 93,937,687	$ 46,256,564	$ 61,489,911
LIABILITIES AND EQUITY			
Accounts Payable	$ 9,616,761	$ 5,619,896	$ 11,531,824
Due to Other Funds	3,714,211	757,355	836,935
Accrued Payrolls	7,059,000	3,349,000	2,642,000
Other Liabilities	5,141,287	12,684	2,948,398
Bonds Payable	-	-	-
Working Capital Advances Payable	-	-	-
Total Liabilities	25,531,259	9,738,935	17,959,157
Equity:			
Investment in General Fixed Assets	-	-	-
Encumbrances and Appropriations Carried	12,620,324	10,098,279	43,530,754
Designated for Working Capital Advances	5,149,506	12,582,115	-
Designated for Other Purposes	17,376,677	794,553	-
Contributed Capital	-	-	-
Retained Earnings (Deficit)	-	-	-
Unappropriated Fund Balance	33,259,930	13,042,682	-
	68,406,427	36,517,629	43,530,754
	$ 93,937,687	$ 46,256,564	$ 61,489,911

FUNDS		OTHER FUNDS			ACCOUNT GROUPS	
Proceeds of Bonds	Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Debt	General Fixed Assets
$ 18,624,982	$ 2,641,780	$ 10,456,644	$ 8,155,314	$ 59,415,700	$ -	$ -
-	564,903	997,119	1,000	849,839	-	-
-	-	-	-	655,977,199	-	-
-	-	-	-	35,100,656	-	-
-	-	1,072,461	35,902	188,341	-	-
-	-	396	1,925,996	-	-	-
-	-	5,257,287	4,305,930	-	-	-
5	-	53,878	48,486	108,792	-	-
-	-	-	-	-	-	-
-	-	13,246,308	11,085,573	-	-	236,835,338
-	-	-	-	-	294,564,216	-
$ 18,624,987	$ 3,206,683	$ 31,084,093	$ 25,558,201	$751,640,527	$294,564,216	$236,835,338
$ 557,916	$ -	$ 3,487,984	$ 1,196,184	$ 12,109,183	$ -	$ -
5	-	39,730	32,701	10,809	-	-
-	-	292,000	381,000	34,000	-	-
-	564,903	12,757	151,520	1,986,911	-	-
-	-	20,000	-	-	294,564,216	-
-	-	5,038,506	12,693,115	-	-	-
557,921	564,903	8,890,978	14,454,520	14,140,904	294,564,216	-
-	-	-	-	-	-	236,835,338
18,067,066	2,641,780	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	737,499,623	-	-
-	-	33,922,353	3,766,822	-	-	-
-	-	(11,729,239)	7,336,859	-	-	-
-	-	-	-	-	-	-
18,067,066	2,641,780	22,193,114	11,103,681	737,499,623	-	236,835,338
$ 18,624,987	$ 3,206,683	$ 31,084,093	$ 25,558,201	$751,640,527	$294,564,216	$236,835,338

EXHIBIT ii

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1984

	Total (Memorandum Only)
REVENUES	
Taxes	
Unorganized Territories Tax	$ 5,940,659
Spruce Budworm Tax	5,223,298
Inheritance and Estate Tax	13,271,292
Individual Income Tax	263,002,017
Corporate Income Tax	52,071,076
Sales and Use Tax	316,090,859
Gasoline, Use Fuel and Motor Carrier Tax	83,172,130
Motor Vehicle Registration and Drivers Licenses	43,362,431
Cigarette Tax	28,601,310
Public Utilities Tax	27,551,701
Insurance Company Tax	18,907,626
Inland Hunting, Fishing and Related Licenses	8,078,843
Commission on Pari-Mutuels	1,133,695
Other Taxes	15,517,082
Total Taxes	881,924,019
Income from Investments	9,515,923
From Federal Government	455,047,083
From Cities Towns and Counties	4,244,232
Service Charge for Current Services	35,835,172
Other Revenues	36,144,716
	1,422,711,145
OTHER FINANCIAL RESOURCES	
Transferred from Bureau of Alcoholic Beverages	32,771,202
Transferred from Lottery Commission	4,517,770
Proceeds of General Obligation Bonds	26,555,000
Other	(1,613,064)
	62,236,839
Total Revenues and Resources	1,484,942,056
EXPENDITURES	
General Government	183,914,136
Economic Development	25,107,777
Education and Culture	442,365,473
Human Services	506,953,158
Manpower	36,461,430
Natural Resources	46,992,371
Public Protection	25,771,502
Transportation	170,096,611
Other Accrued Expenses	(1,010,000)
Total Expenditures	1,436,652,458
Excess Resources Over (Under) Expenditures	48,289,600
FUND EQUITY JULY 1, 1983	120,874,056
FUND EQUITY June 30, 1984	$ 169,163,656

The Debt Service is net of General and Highway Funds transfers and expenditures.

General Fund	Highway Fund	Other Special Revenue	Proceeds of Bonds	Debt Service
$ 4,717,374	$ -	$ 1,223,285	$ -	$ -
-	-	5,223,298	-	-
13,271,292	-	-	-	-
252,638,135	-	10,363,882	-	-
50,065,972	-	2,005,104	-	-
300,825,836	-	15,265,023	-	-
-	82,173,234	998,896	-	-
-	43,362,431	-	-	-
28,601,310	-	-	-	-
25,797,713	-	1,753,988	-	-
16,624,379	-	2,283,247	-	-
-	-	8,078,843	-	-
437,167	-	696,528	-	-
7,722,385	1,382,575	6,412,122	-	-
700,701,563	126,918,240	54,304,216	-	-
5,749,805	1,034,279	372,813	108,985	2,250,040
1,362,859	-	453,684,224	-	-
764,001	3,059,378	420,853	-	-
16,406,361	8,318,019	9,182,977	-	1,927,815
17,974,311	892,188	17,278,217	-	-
742,958,900	140,222,104	535,243,300	108,985	4,177,855
30,033,491	-	2,737,712	-	-
4,517,770	-	-	-	-
-	12,300,000	-	14,255,000	-
1,331,140	11,987	39,255	(354,186)	(2,641,260)
35,882,401	12,311,987	2,776,967	13,900,814	(2,641,260)
778,841,301	152,534,091	538,020,267	14,009,799	1,536,595
92,348,613	8,626,812	79,474,770	1,518,621	1,945,320
12,719,287	121,922	10,266,568	2,000,000	-
388,102,413	-	52,954,504	1,308,556	-
235,007,697	-	271,937,333	8,128	-
1,620,300	-	34,841,130	-	-
13,715,258	-	25,323,412	7,953,701	-
10,136,495	12,859,004	2,775,977	26	-
2,237,850	111,489,885	53,204,925	3,163,951	-
684,000	(347,000)	(1,492,000)	145,000	-
756,571,913	132,750,623	529,286,619	16,097,983	1,945,320
22,269,388	19,783,468	8,733,648	(2,088,184)	(408,725)
46,137,039	16,734,159	34,797,105	20,155,249	3,050,504
$ 68,406,427	$ 36,517,627	$ 43,530,754	$ 18,067,066	$ 2,641,780

EXHIBIT iii

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET
GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	GENERAL FUND	
	ACTUAL	BUDGET
REVENUES		
Taxes	$ 700,701,563	$ 699,579,100
Income from Investments	5,749,805	5,500,017
Intergovernmental Revenue	2,126,860	2,136,616
Service Charges for Current Services	16,406,361	18,458,657
Other Revenues	17,974,310	17,386,260
Total Revenues	742,958,899	743,060,650
OTHER FINANCIAL RESOURCES (USES)		
Transferred from Alcoholic Beverages and Lottery Commission	34,551,261	31,836,677
Other	1,331,140	2,980,359
Total Revenues and Resources	778,841,300	777,877,686
EXPENDITURES		
General Government	92,348,613	93,281,470
Economic Development	12,719,287	11,492,971
Education and Culture	388,102,413	390,270,895
Human Services	235,007,697	239,819,426
Manpower	1,620,300	1,633,495
Natural Resources	13,715,260	14,195,210
Public Protection	10,136,494	10,523,777
Transportation	2,237,850	2,362,296
Adjustments to Accrued Expenses	684,000	-
Total Expenditures	756,571,914	763,579,540
Resources Over (Under) Expenditures	22,269,386	14,298,146
FUND EQUITY July 1, 1983	46,137,039	39,740,470
FUND EQUITY June 30, 1984	$ 68,406,427	$ 54,038,616

*Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefore the corresponding expenditures were not incurred.

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
ACTUAL	BUDGET	ACTUAL	BUDGET
$ 126,918,240	$ 118,965,677	$ 54,304,215	$ 58,501,142
1,034,279	500,000	372,813	17,767
3,059,379	3,707,586	* 454,105,077	* 560,552,063
8,318,020	8,437,032	9,182,977	11,351,969
892,188	777,971	17,278,218	15,872,015
140,222,106	132,388,266	535,243,300	646,294,956
-	-	2,737,712	2,596,193
12,311,987	12,466,368	39,255	3,331,618
152,534,098	144,854,634	538,020,267	652,222,767
8,626,812	9,000,108	79,474,770	103,111,181
121,922	-	10,266,568	15,911,024
-	-	52,954,504	65,746,052
-	-	271,937,333	285,687,988
-	-	34,841,130	77,875,602
-	-	25,323,412	37,434,277
12,859,004	13,068,167	2,775,977	5,160,931
111,489,885	111,438,229	53,204,925	84,516,187
(347,000)	-	(1,492,000)	-
132,750,623	133,506,504	* 529,286,619	* 675,443,242
19,783,468	11,348,130	8,733,649	(23,220,475)
16,734,159	20,312,160	34,797,105	30,274,722
$ 36,517,629	$ 31,660,290	$ 43,530,754	$ 7,054,247

EXHIBIT iv

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1984

	Enterprise Funds	Internal Service Funds
REVENUES		
Sales	$ 84,918,524	$ -
Intergovernmental Billings	-	26,284,405
	84,918,524	26,284,405
Cost of Goods Sold	51,377,200	10,372,093
Gross Income	33,541,324	15,912,312
Fees and Licenses	12,640,357	-
	46,181,681	15,912,312
EXPENSES		
Personal Services	6,612,293	7,458,893
General Operating Expenses	4,160,011	6,376,807
Depreciation	220,365	2,406,248
	10,992,669	16,241,948
Net Operating Income (Loss)	35,189,012	(329,636)
NON-OPERATING REVENUE (EXPENSES)		
Interest Income	604,486	849,412
Other Non-Operating Income	33,793	364,760
Interest Expense	(3,576)	(1,689)
	634,703	1,212,483
Net Income	35,823,715	882,847
RETAINED EARNINGS (DEFICIT) JULY 1, 1983	(10,263,980)	6,454,012
TRANSFERRED TO OTHER FUNDS	(37,288,974)	-
RETAINED EARNINGS (DEFICIT) JUNE 30, 1984	$ (11,729,239)	$ 7,336,859

EXHIBIT v

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1984

	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS		
Net Income	$ 35,823,715	$ 882,848
Add: Depreciation	220,365	2,406,248
	36,044,080	3,289,096
Transferred from Governmental Funds	2,387,891	-
Bond Proceeds	2,000,000	-
	40,431,971	3,289,096
APPLICATION OF FUNDS		
Purchase of Plant and Equipment	4,749,262	1,512,582
Transferred to Finance Authority of Maine	6,715,802	-
Increase (Decrease) in Non-Current Assets	(85,550)	-
Transferred to Other Funds	37,909,310	391,606
	49,288,824	1,904,188
Increase (Decrease) in Working Capital	$ (8,856,853)	$ 1,384,908
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ 3,577,980	$ 1,144,179
Receivables	(10,167,778)	8,302
Inventories	(3,930,403)	150,527
Other Assets	15,753	(47,587)
	(10,504,448)	1,255,421
Decrease (Increase) in Current Liabilities		
Payables	1,651,059	43,380
Other Current Liabilities	(3,464)	86,106
	1,647,595	129,486
Increase (Decrease) in Working Capital	$ (8,856,853)	$ 1,384,908

EXHIBIT vi

TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1984

	Expendable Trusts		Non-Expendable Trusts
	Retirement System	Other	
REVENUES AND OTHER ADDITIONS			
Contributions:			
Individuals	$ 50,629,667	$ 84,931,712	$ -
Transfers from Other Funds	97,317,574	1,062,877	-
University of Maine and Maine Maritime Academy	-	69,018,617	-
Cities Towns and Counties	20,459,557	126,293,012	-
Interest and Dividends	30,459,418	4,368,826	-
Gain (Loss) on Sales of Investments	19,618,845	-	234,471
Other Additions	29,770	7,259,131	84,891
	218,514,831	292,934,175	319,362
EXPENDITURES AND OTHER DEDUCTIONS			
Benefit Payments	110,289,439	-	-
Refunds and Interest Allowed	18,521,014	-	-
Health and Group Life Insurance	2,129,865	1,866,102	-
Payroll Taxes and Deductions	-	116,328,739	-
Administrative Expenses	1,732,320	206,048	-
Refunds of Trust Deposits, Other Disbursements and Transfers	(889,788)	145,981,441	250,878
Total Deductions	131,782,850	264,382,330	250,878
Net Additions	86,731,981	28,551,845	68,484
FUND BALANCE JULY 1, 1983	569,511,307	45,565,582	7,070,423
FUND BALANCE June 30, 1984	$656,243,288	$ 74,117,427	$ 7,138,907

GENERAL NOTES TO THE FINANCIAL STATEMENTS

STATE OF MAINE

Maine is the largest and most northern of the six New England states. Its land area of approximately 30,147 square miles supports over one million year-round residents. The State's economy is based on manufacturing - principally paper, lumber, textile and processed food products. Farming, fishing and tourism are also important industries.

The government of the State of Maine is divided into three distinct departments, the legislature, executive and judicial. The legislative body consists of 35 Senators and 151 members of the House of Representatives, all of whom are elected for two year terms. The Governor is elected to a four year term of office.

GENERAL COMMENTS

The General Purpose Financial Statements and accompanying notes provide an overview of the financial position of the State and operating results for the year ended June 30, 1984. The financial statements include all activities and programs that are controlled by or dependent on the State's executive or legislative branches. Control by or dependence on the State was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligation of the State, and the State's obligation to fund any deficit that may occur.

Based on the foregoing criteria, the following activities and programs are excluded from the State's financial statements:

University of Maine	Maine Health Facilities Authority
Maine Maritime Academy	Maine Housing Authority
Maine Turnpike Authority	Maine School Building Authority
Maine Municipal Bond Bank	Maine Veterans Home
Financial Authority of Maine	

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

Financial Statements: The accompanying financial statements of the State of Maine present the financial position of the various fund types and account groups, the results of operations of the various fund types and the changes in financial position of the proprietary funds and fiduciary funds.

Fund Accounting: Generally accepted accounting principles require that governmental operations be reflected in several funds or account groups each of which is considered a separate fiscal and accounting entity with self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, including interfund balances and transactions.

Types of Funds: The following funds and account groups are used by the State:

GOVERNMENTAL FUNDS

General Fund--to account for all financial resources except those to be accounted for in another fund.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS - Continued

Special Revenue Funds--to account for the proceeds of specific revenue sources that are expended for specified purposes.

Highway Fund--to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, and other dedicated revenues (except for federal matching funds). This fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and a portion of the State Police administration.

Other Special Revenue Fund--to account for various special purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and federal matching funds and grants. Expenditures of these funds can only be made in accordance with the restrictions imposed by the source of the revenues.

Proceeds of Bonds Fund--to account for the proceeds of general obligation and self-liquidating bonds.

Debt Service Fund--to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

PROPRIETARY FUNDS

Enterprise Funds--to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

Bureau of Alcoholic Beverages--The sale of alcoholic beverages is controlled through State operated stores and licensed agents. Net income from the Bureau is transferred to the General Fund.

Department of Transportation Services--The Department of Transportation operates the Augusta State Airport and the ferry services along the mid-coastal region of the State.

Internal Service Funds--To account for centralized services provided to other funds. Revenues are derived from user agencies on a cost reimbursement basis.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS-Continued

FIDUCIARY FUNDS

Trust and Agency Funds--The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public.

ACCOUNT GROUPS

General Long-Term Debt--To account for the liabilities which do not require an appropriation or expenditure during the current fiscal year.

General Fixed Assets--To provide a record of the cost of the land, buildings, improvements and capital equipment purchased by Governmental Funds, except for highways and bridges. The Enterprise and Internal Service funds maintain separate fixed asset records.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accounts of all Governmental Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year; expenditures and liabilities are recognized when obligations are incurred as a result of receipt of goods or services. Modification to the accrual basis of accounting include:

Self-assessed taxes, principally income and sales and use taxes, are recorded as revenues when reported to the state.

Interest on long term debt is recognized as an expenditure when it becomes due.

Obligations for employees' vested annual leave and sick leave are recorded as expenditures when paid.

The accounts of the Enterprise Funds and Internal Service Funds are maintained and reported on the accrual basis of accounting.

Equity in Treasurer's Cash Pool: The Treasurer's Cash Pool, comprised primarily of short-term certificates of deposit, repurchase agreements, U.S.Treasury Bills and U.S.Treasury Notes, are stated at cost which approximates market value.

Investments: Investments are stated at cost or fair market value at date of donation.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Deposits with United States Treasury: The federal government requires that unemployment tax receipts be deposited with the United States Treasury. Funds are drawn down as benefits are paid.

Inventories: Inventories are stated at the lower of cost (first-in, first-out method) or market.

Land, Buildings and Equipment: Land, buildings and equipment are recorded at cost. Depreciation of the buildings, improvements and equipment in the Enterprise and Internal Service funds is computed on the straight-line method in a manner intended to amortize the cost of the assets over their estimated useful lives.

Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Repairs and maintenance are charged to operations as incurred.

Encumbrances: Contracts and purchase commitments are recorded as encumbrances when the contract purchase order is executed. Upon receipt of goods or services, the encumbrance is liquidated and the expenditure and liability are recorded. Unliquidated encumbrances are reported in the encumbrances and appropriations.

Interfund Transactions: Various departments and funds charge fees on a user basis for such services as centralized computer services, accounting and auditing, purchasing, personnel and maintenance. These fees are recorded as revenue by the servicing department and as expenditures by the user department.

Lease Commitments: The State has lease commitments which extend forward a number of years. However, these leases are subject to continuing appropriations and may, therefore, be terminated without penalty if funds are not appropriated.

Grants: Certain federal grants, made on the basis of entitlement, are recorded upon receipt of funds. Other federal grants, made on a reimbursement basis, are recorded as receivables and revenues when the related expenditures are incurred.

NOTE 3--EQUITY IN TREASURER'S CASH POOL

The State pools all available cash for investment purposes. Each fund's equity share of the total pooled cash and investments is included on the accompanying balance sheets under the caption "Equity in Treasurer's Cash Pool". The State's temporary investments at June 30, 1984 include certificates of deposit.

NOTE 3--EQUITY IN TREASURER'S CASH POOL--Continued

U.S.Treasury Bills, U.S.Treasury Notes and repurchase agreements. Investments are carried at cost.

	Temporary Investments	Excess of Investments Over Demand Cash	Total
Equity in Treasurer's Cash Pool	$211,226,028	$(6,578,234)	$204,707,794

NOTE 4--RECEIVABLES

Receivables at June 30, 1984 include the following: (in thousands of dollars)

	General	Highway	Other Special Revenue	Enterprise	Other Funds
Taxes:					
Individual income tax	$ 6,262	$ -	$ -	$ -	$ -
Corporate income tax	301	-	-	-	-
Sales and use tax	6,952	-	-	-	-
Gasoline and use fuel tax	-	5,784	-	-	-
Inheritance tax	744	-	-	-	-
Cigarette tax	1,642	-	-	-	-
Railroad tax	846	-	-	-	-
Property tax	14	-	5,921	-	-
Spruce budworm tax	-	-	2,626	-	-
Other	151	-	63	-	-
	16,912	5,784	8,610	-	-
Accounts:					
Due from:					
Federal Government	24	-	8,570	-	-
Hospital Services					
Augusta Mental Health	978	-	-	-	-
Bangor Mental Health	439	-	-	-	-
Pineland Center	1,113	-	-	-	-
Other	781	960	1,723	1,443	7,239
	3,335	960	10,293	1,443	7,239
Less allowance for possible Losses	6,000	431	349	371	7,015
	$ 14,247	$ 6,313	$ 18,554	$ 1,072	$ 224

NOTE 5--LAND, BUILDINGS AND EQUIPMENT

Fixed assets in the Enterprise Funds and Internal Service Funds consist of the following:

	Enterprise Funds	Internal Service Funds
Land	$ 376,009	$ 243,227
Buildings and structural improvement	4,005,485	3,208,274
Equipment	8,110,975	32,594,928
Contruction in progress--Augusta State Airport	5,271,000	-
	17,763,469	36,046,429
Less accumulated depreciation	4,517,161	24,960,857
	$ 13,246,308	$ 11,085,572

NOTE 6--BONDS PAYABLE

General obligation bonds outstanding at June 30, 1984 are comprised of the following:

Source of Repayment

BONDS	
General Fund	$ 175,899,216
Highway Fund	94,830,000
Self-liquidating debt of the University of Maine, Vocational Technical Institutes and Maine Veterans' Home	23,835,000
	294,564,216
Enterprise Fund	20,000
	$ 294,584,216

The annual requirements to amortize all bonds outstanding as of June 30, 1984 are as follows: (in thousands of dollars)

	Principal		Interest	
	General Bonded Debt	Enterprise Funds Debt	General Bonded Debt	Enterprise Funds Debt
1985	$ 32,660	$ 20	$ 19,958	$ -
1986	32,595	-	17,818	-
1987	29,715	-	15,681	-
1988-1992	105,650	-	53,004	-
1993-1997	50,005	-	25,930	-
1998-2002	35,580	-	9,612	-
2003-2007	7,635	-	594	-
2008	20	-	1	-
	$ 293,860	$ 20	$ 142,598	$ -

NOTE 6--BONDS PAYABLE--Continued

In addition to the above schedule, General Purpose Mini-bonds in the amount of $937,917 were issued from July 28 to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1984 there was $704,216 still outstanding with a potential interest liability of $214,796.

NOTE 7--RECONCILIATION OF FUND EQUITY

The State records transactions on an appropriations basis and may not conform to the requirements of generally accepted accounting principles. At June 30, 1984, the material differences are as follows:

1. Recording of certain sales tax revenues when received (budgeted and recorded in the next fiscal year) rather than when measurable and available for current obligations.

2. Recording of payrolls as paid rather than as the work is expended by the employees.

3. Recording certain Human Service claims and related Federal reimbursements as received rather than as incurred for services performed prior to June 30 with invoices not received until the next fiscal year.

4. Recording certain obligations as encumbrances and appropriation carried rather than as accounts payable.

The following is a summary of the effects of the above described transactions on fund equity in the General Fund, the Highway Fund and Other Special Revenue Funds at June 30, 1984. The impact on the remaining funds is considered immaterial and is not presented.

	General Fund	Highway Fund	Other Special Revenue Funds
Fund equity at June 30, 1984 per combined balance sheet (page 20)	$ 52,620,427	$ 44,813,629	$ 46,991,754
Receivables:			
Sales Tax	26,770,000	-	-
Federal Reimbursements	-	-	6,114,000
Adjustment to Transfers from Enterprise Funds	(202,000)	-	-
Accounts payable	(768,000)	(4,947,000)	(819,000)
Accrued payroll	(7,059,000)	(3,349,000)	(2,642,000)
Claims incurred but not reported	(2,955,000)	-	(6,114,000)
Fund equity at June 30, 1984, adjusted to conform with generally accepted accounting principles (page 2)	$ 68,406,427	$ 36,517,629	$ 43,530,754

NOTE 8--PENSION PLANS

State employees, local teachers and employees of participating local governmental units are eligible to participate in the Maine State Employees' Retirement System, which provides for retirement and other benefits. Generally, retirment expense if comprised of the actuarially determined normal cost plus an amount accrued. The State's contribution to the System for State employees and teachers was $97.3 million in 1984.

At June 30, 1984, the unfunded accrued benefits for State employees and teachers were approximately $1,154 million. The actuarially computed value of vested benefits is not available. The report of the consulting actuary for the system indicates the contributions of employees and the State, together with investment income, will provide for the cost of unfunded accrued benefits within 16.0 years.

NOTE 9--CONTINGENCIES

The State is contingently liable for debt guaranteed by the Maine Guarantee Authority, the Veterans Small Business Loan Fund and the Maine Small Business Loan Fund. The total debt upon which the State is contingently liable at June 30, 1984 aggregates $33,924,877.

NOTE 10--LITIGATION

The State, its officers and employees are defendants in various significant lawsuits. Legal counsel for the State as well as its various authorities and agencies have reviewed the status of pending litigation and are unable to determine the amount of probable loss to the State in these matters. Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

FINANCIAL SECTION II

BUDGETARY

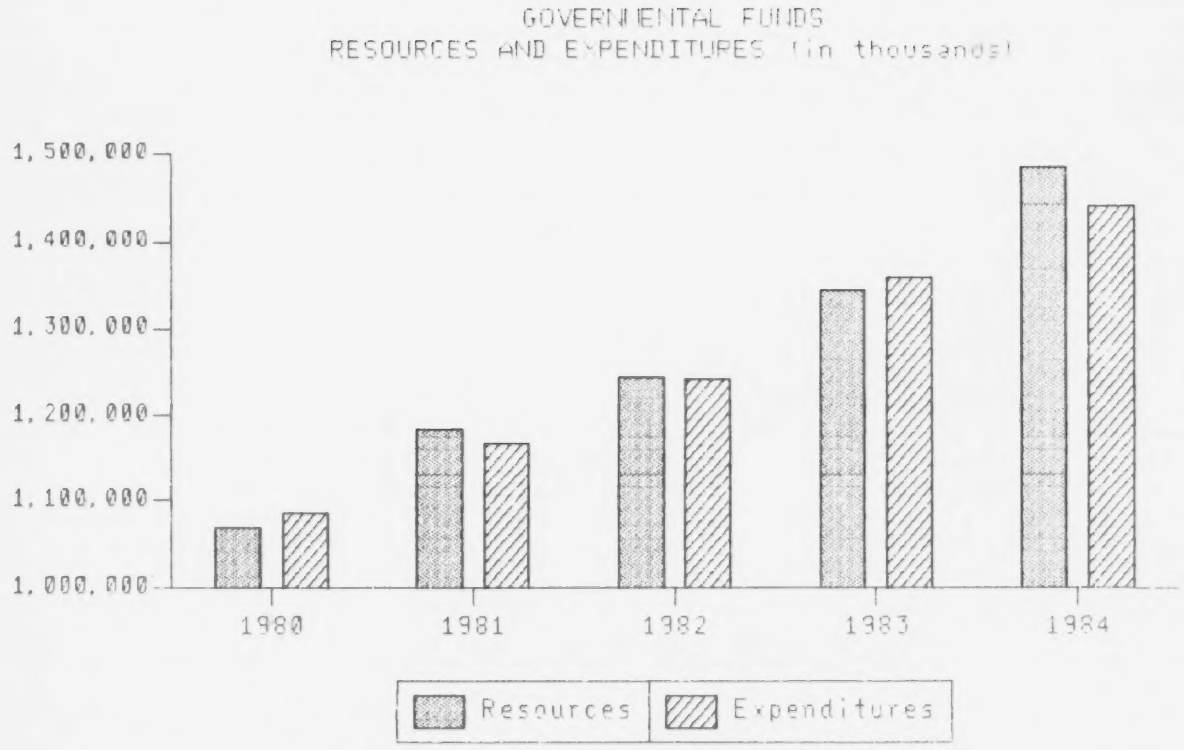


EXHIBIT I

ALL FUNDS

COMBINED BALANCE SHEET
JUNE 30, 1984

	GOVERNMENTAL		
	General	Highway	Other Special Revenue
ASSETS AND AMOUNTS TO BE PROVIDED			
Equity in Treasurer's Cash Pool	$ 46,058,457	$ 26,255,728	$ 33,301,188
Cash - Other	328,760	16,500	75,255
Investments	-	-	-
Deposit with United States Treasury	-	-	-
Accounts and Notes Receivable, Net of Allowance for Possible Losses	14,247,260	6,313,735	18,554,339
Due from Other Funds	428,890	456,030	2,580,434
Inventories	-	-	-
Prepaid Expenses and Other Assets	1,156,813	632,456	864,695
Working Capital Advances to Other Funds	5,149,506	12,582,115	-
Land Buildings and Equipment, Net of Depreciation	-	-	-
Future Revenue Needed for Retirement of Debt	-	-	-
	$ 67,369,686	$ 46,256,564	$ 55,375,911
LIABILITIES AND EQUITY			
Accounts Payable	$ 5,893,761	$ 672,896	$ 4,598,824
Due to Other Funds	3,714,211	757,355	836,935
Other Liabilities	5,141,287	12,684	2,948,398
Bonds Payable	-	-	-
Working Capital Advances Payable	-	-	-
Total Liabilities	14,749,259	1,442,935	8,384,157
Equity:			
Investment in General Fixed Assets	-	-	-
Encumbrances and Appropriations Carried	13,388,324	15,045,279	46,991,754
Designated for Working Capital Advances	5,149,506	12,582,115	-
Designated for Other Purposes	17,376,667	794,552	-
Contributed Capital	-	-	-
Retained Earnings (Deficit)	-	-	-
Unappropriated Fund Balance	16,705,929	16,391,683	-
	52,620,427	44,813,629	46,991,754
	$ 67,369,686	$ 46,256,564	$ 55,375,911

FUNDS		OTHER FUNDS			ACCOUNT GROUPS	
Proceeds of Bonds	Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Debt	General Fixed Assets
$ 18,624,983	$ 2,641,780	$ 10,254,644	$ 8,155,314	$ 59,415,700	$ -	$ -
-	564,903	997,119	1,000	849,839	-	-
-	-	-	-	655,977,199	-	-
-	-	-	-	35,100,656	-	-
-	-	1,072,461	35,902	188,341	-	-
-	-	396	1,925,996	-	-	-
-	-	5,257,287	4,305,930	-	-	-
5	-	53,878	48,486	108,792	-	-
-	-	-	-	-	-	-
-	-	13,246,308	11,085,573	-	-	236,835,338
-	-	-	-	-	294,564,216	-
$ 18,624,988	$ 3,206,683	$ 30,882,092	$ 25,558,200	$751,640,527	$294,564,216	$236,835,338
$ 412,917	$ -	$ 3,487,984	$ 1,196,184	$ 12,109,183	$ -	$ -
5	-	39,731	32,701	10,809	-	-
-	564,903	12,757	151,520	2,020,912	-	-
-	-	20,000	-	-	294,564,216	-
-	-	5,038,506	12,693,114	-	-	-
412,922	564,903	8,598,978	14,073,519	14,140,904	294,564,216	-
-	-	-	-	-	-	236,835,338
18,212,066	2,641,780	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	737,499,623	-	-
-	-	33,922,353	3,766,822	-	-	-
-	-	(11,639,238)	7,717,859	-	-	-
-	-	-	-	-	-	-
18,212,066	2,641,780	22,283,114	11,484,681	737,499,623	-	236,835,338
$ 18,624,988	$ 3,206,683	$ 30,882,092	$ 25,558,200	$751,640,527	$294,564,216	$236,835,338

EXHIBIT II

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1984

	Total (Memorandum Only)
REVENUES	
Taxes	
Unorganized Territories Tax	$ 5,940,659
Spruce Budworm Tax	5,223,298
Inheritance and Estate Tax	13,271,292
Individual Income Tax	261,889,017
Corporate Income Tax	52,071,075
Sales and Use Tax	314,702,859
Gasoline, Use Fuel and Motor Carrier Tax	83,172,130
Motor Vehicle Registration and Drivers Licenses	43,362,431
Cigarette Tax	28,601,310
Public Utilities Tax	27,551,701
Insurance Company Tax	18,907,626
Inland Hunting, Fishing and Related Licenses	8,078,843
Commission on Pari-Mutuels	1,133,696
Other Taxes	15,517,083
Total Taxes	879,423,020
Income from Investments	9,515,923
From Federal Government	457,349,083
From Cities Towns and Counties	4,244,233
Service Charge for Current Services	35,835,173
Transferred from Bureau of Alcoholic Beverages	32,532,203
Transferred from Lottery Commission	4,515,771
Other Revenues	36,144,716
	1,459,560,122
OTHER FINANCIAL RESOURCES	
Proceeds of General Obligation Bonds	26,555,000
Other	(1,613,064)
	24,941,936
Total Revenues and Resources	1,484,502,058
EXPENDITURES	
General Government	183,914,136
Economic Development	25,107,777
Education and Culture	442,365,472
Human Services	509,565,159
Manpower	36,461,429
Natural Resources	46,992,373
Public Protection	25,771,501
Transportation	170,096,611
Total Expenditures	1,440,274,459
Excess Resources Over (Under) Expenditures	44,227,599
FUND EQUITY July 1, 1983	121,052,055
FUND EQUITY June 30, 1984	$ 165,279,654

The Debt Service is net of General and Highway Funds transfers and expenditures.

General Fund	Highway Fund	Other Special Revenue	Proceeds of Bonds	Debt Service
$ 4,717,374	$ -	$ 1,223,285	$ -	$ -
-	-	5,223,298	-	-
13,271,292	-	-	-	-
251,525,135	-	10,363,882	-	-
50,065,972	-	2,005,104	-	-
299,437,835	-	15,265,023	-	-
-	82,173,234	998,896	-	-
-	43,362,431	-	-	-
28,601,310	-	-	-	-
25,797,713	-	1,753,988	-	-
16,624,379	-	2,283,247	-	-
-	-	8,078,843	-	-
437,167	-	696,528	-	-
7,722,385	1,382,575	6,412,122	-	-
698,200,563	126,918,240	54,304,216	-	-
5,749,805	1,034,279	372,813	108,985	2,250,040
1,362,859	-	455,986,224	-	-
764,001	3,059,378	420,853	-	-
16,406,361	8,318,019	9,182,977	-	1,927,815
29,794,491	-	2,737,712	-	-
4,515,771	-	-	-	-
17,974,311	892,188	17,278,217	-	-
774,768,162	140,222,106	540,283,014	108,985	4,177,855
-	12,300,000	-	14,255,000	
1,331,140	11,987	39,255	(354,186)	(2,641,260)
1,331,140	12,311,987	39,255	13,900,814	(2,641,260)
776,099,301	152,534,094	540,322,268	14,009,799	1,536,595
92,348,613	8,626,812	79,474,770	1,518,621	1,945,320
12,719,287	121,922	10,266,568	2,000,000	-
388,102,413	-	52,954,504	1,308,556	-
235,317,696	-	274,239,334	8,128	-
1,620,300	-	34,841,130	-	-
13,715,260	-	25,323,412	7,953,701	-
10,136,494	12,859,004	2,775,977	26	-
2,237,850	111,489,885	53,204,925	3,163,951	-
756,197,914	133,097,623	533,080,620	15,952,983	1,945,320
19,901,387	19,436,471	7,241,648	(1,943,184)	(408,725)
32,719,039	25,377,159	39,750,105	20,155,249	3,050,504
$ 52,620,427	$ 44,813,629	$ 46,991,754	$ 18,212,066	$ 2,641,780

EXHIBIT III

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET
GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	GENERAL FUND	
	ACTUAL	BUDGET
REVENUES		
Taxes	$ 698,200,563	$ 694,738,581
Fines, Forfeits and Penalties	10,505,471	9,976,293
Income from Investments	5,749,805	5,500,017
Intergovernmental Revenue	2,126,860	2,136,616
Revenue from Private Sources	857,598	1,405,532
Service Charges for Current Services	16,406,361	18,458,657
Transferred from Alcoholic Beverages and Lottery Commission	34,310,262	31,836,677
Other Revenues	6,611,241	6,004,435
Total Revenues	774,768,162	770,056,808
OTHER FINANCIAL RESOURCES (USES)	1,331,140	2,980,359
Total Revenues and Resources	776,099,301	773,037,167
EXPENDITURES		
General Government	92,348,613	93,281,470
Economic Development	12,719,287	11,492,971
Education and Culture	388,102,413	390,220,895
Human Services	235,317,696	240,129,426
Manpower	1,620,300	1,633,495
Natural Resources	13,715,260	14,195,201
Public Protection	10,136,494	10,523,777
Transportation	2,237,850	2,362,296
Total Expenditures	756,197,914	763,889,531
Resources Over (Under) Expenditures	19,901,388	9,147,636
FUND EQUITY July 1, 1983	32,719,039	32,719,039
FUND EQUITY June 30, 1984	$ 52,620,427	$ 41,866,675

*Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefore the corresponding expenditures were not incurred.

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
ACTUAL	BUDGET	ACTUAL	BUDGET
$ 126,918,240	$ 118,965,677	$ 54,304,216	$ 58,501,142
716,630	558,955	338,581	398,474
1,034,279	500,000	372,813	17,767
3,059,379	3,707,586	* 456,407,077	* 562,854,063
41,506	90,000	13,438,280	13,230,585
8,318,020	8,592,032	9,182,977	11,351,969
-	-	2,737,712	2,596,193
134,053	129,016	3,501,356	2,242,956
140,222,106	132,543,266	540,283,014	651,193,149
12,311,987	12,466,368	39,255	3,331,618
152,534,094	145,009,634	540,322,268	654,524,767
8,626,812	9,000,108	79,474,770	103,111,181
121,922	-	10,266,568	15,911,024
-	-	52,954,504	65,746,052
-	-	274,239,334	294,103,988
-	-	34,841,130	77,875,602
-	-	25,323,412	37,434,277
12,859,004	13,068,167	2,775,977	5,160,931
111,489,885	111,438,229	53,204,925	84,516,187
133,097,623	133,506,504	* 533,080,620	* 683,859,242
19,436,471	11,503,130	7,241,648	(29,334,475)
25,377,159	25,377,159	39,750,105	39,750,105
$ 44,813,629	$ 36,880,289	$ 46,991,754	$ 10,415,630

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Appropriations Legislative	Appropriations Governor
GENERAL GOVERNMENT			
Attorney General Department	$ 121,059	$ 3,914,587	$ -
Audit Department	52,703	596,031	3,600
Executive Department	13,230,413	58,792,587	55,000
Finance and Administration Department	8,261,048	24,871,571	116,200
Accident Sickness Health Insurance	13,815	-	-
Compensation and Benefit Plans	-	1,554,337	-
Judicial Department	37,548	15,107,837	-
Legislative Department	89,869	6,497,756	-
Secretary of State Department	267,959	7,648,144	-
Treasurer of State	3,452,910	33,143,642	-
Personnel Department	102,021	993,450	-
Other	51,067	1,489,269	-
	25,680,412	154,609,211	174,800
ECONOMIC DEVELOPMENT			
Agriculture Food and Rural Resources Dept.	1,569,709	4,432,729	-
Business Regulation Department	1,899,492	409,035	-
Marine Resources Department	555,690	4,166,628	-
Independent Agencies	2,169,082	2,453,076	-
Other	115,849	2,370,407	24,650
	6,309,822	13,831,875	24,650
EDUCATION AND CULTURE			
Education and Cultural Services Department			
Administration	177,218	2,148,901	-
General Purpose Aid	104,528	238,869,419	-
Local School Nutrition Program	7,403	-	-
Vocational Education	1,729,621	14,268,040	-
Teachers Retirement	-	56,487,541	-
Children-Low Income Families and Exception	280,528	25,406	-
Independent Agencies			
Maine Maritime Academy	-	2,987,932	-
University of Maine	1,000,000	60,242,193	-
Other Programs	5,235,874	17,339,016	-
	8,535,172	392,368,448	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Lapsed	Carried
$ 377,239	$ 92,547	$ 4,505,433	$ 4,202,685	$ 139,791	$ 162,957
293,655	-	945,989	890,280	22,242	33,468
11,202,377	11,656	83,268,722	55,919,627	14,022,415	13,326,679
4,105,451	(3,760,828)	33,593,442	24,777,646	1,161,475	7,654,322
89,683	-	103,497	76,261	-	27,237
-	(584,006)	970,331	-	78,966	891,365
-	39,792	15,185,177	14,789,032	102,138	294,007
298,502	-	6,886,127	6,455,976	20,164	409,987
1,963,800	-	9,879,903	8,722,811	658,599	498,494
31,811,897	-	68,408,448	65,505,662	139,907	2,762,880
-	-	1,095,471	1,063,227	1,417	30,827
1,147,298	(844,931)	1,842,703	1,510,930	14,354	317,419
51,289,902	(5,069,082)	226,685,243	183,914,137	16,361,468	26,409,642
4,912,935	2,010,908	12,926,281	10,587,388	177,416	2,161,478
3,834,739	14,857	6,158,123	3,189,790	37,239	2,931,093
936,519	210,786	5,869,622	4,733,901	210,205	925,516
2,314,102	(9,765)	6,926,495	4,129,927	354,835	2,441,732
-	(1,350)	2,509,556	2,466,771	1,785	41,000
11,998,295	2,225,436	34,390,077	25,107,777	781,480	8,500,819
252,629	81,098	2,659,846	2,212,483	292,384	154,979
-	(1,541,342)	237,432,605	237,432,604	-	1
13,099,263	(276,761)	12,829,905	12,785,534	-	44,370
8,924,491	287,143	25,209,295	23,460,104	227,173	1,522,017
-	-	56,487,541	56,487,541	-	-
21,802,598	(423,490)	21,685,041	21,588,398	23,346	73,297
-	67,200	3,055,132	3,055,132	-	-
-	-	61,242,193	61,237,193	5,000	-
8,251,435	1,972,076	32,798,400	24,106,483	337,108	8,354,809
52,330,416	165,924	453,399,958	442,365,472	885,011	10,149,473

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Appropriations Legislative	Appropriations Governor
HUMAN SERVICES			
Human Services Department			
Administration	$ 440,803	$ 21,024,776	$ -
Bureau of Health	395,147	3,343,254	-
Bureau of Social Welfare	82,083	2,247,776	-
Child Welfare Services	261,757	3,707,666	-
Bureau of Rehabilitation	1,024,917	6,810,511	-
Bureau of Maine's Elderly	158,786	2,814,022	-
Other	8,574,379	125,113,546	-
Mental Health and Mental Retardation Department			
Department Operations	900	1,805,145	-
Augusta Mental Health Inst.	127,935	12,568,726	-
Bangor Mental Health Inst.	57,584	11,650,770	-
Pineland Center	85,705	15,019,001	-
Other Programs	1,493,210	26,198,347	-
Corrections Department			
Administration	25,864	679,012	-
Community Correctional Services	10,234	973,584	-
Correctional Improvement Fund	77,176	2,413,001	-
Maine Youth Center - South Portland	54,816	5,539,005	-
Maine Correctional Center	80,012	6,527,891	-
State Prison	168,873	8,513,377	-
Independent Agencies	27,733	274,070	-
Other	4,887	2,995,121	-
	13,152,801	260,218,601	-
MANPOWER			
Labor Department			
Bureau of Labor	126,391	1,055,965	-
Employment Security Commission	470,076	-	-
Other	-	604,702	-
	596,467	1,660,667	-
NATURAL RESOURCES			
Conservation Department			
Administration	78,378	499,741	-
Bureau of Forestry	2,799,764	6,661,568	-
Bureau of Geology	342,729	448,742	-
Bureau of Parks and Recreation	2,638,600	2,987,209	-
Other	1,682,131	641,718	-
Environmental Protection Department	7,578,627	3,043,521	-
Inland Fisheries and Wildlife Department	2,159,637	335,125	-
Independent Agencies	66,214	48,168	-
	17,346,080	14,665,792	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Lapsed	Carried
$ 70,184	$ 7,577,664	$ 29,113,428	$ 26,950,634	$ 1,267,780	$ 895,014
9,587,156	(19,002)	13,306,554	12,762,212	135,262	409,080
10,128,601	(4,594,220)	7,864,241	7,392,073	105,086	367,082
744,510	-	4,713,933	4,696,941	12,001	4,991
9,787,555	1,518,171	19,141,154	17,613,295	184,938	1,342,921
5,303,734	11,900	8,288,442	7,900,132	9,223	379,087
217,815,687	(2,753,218)	348,750,393	334,799,366	1,751,143	12,199,884
-	(74,479)	1,731,566	1,423,961	9,640	297,965
450,769	10,495	13,157,925	12,904,491	10,808	242,627
25,374	229,610	11,963,338	11,829,271	60,636	73,431
66,569	565,421	15,736,696	15,599,090	39,927	97,679
431,195	605,338	28,728,090	26,970,487	349,070	1,408,533
227,600	(27,510)	904,966	733,837	144,719	26,411
13,260	-	997,078	950,541	24,147	22,390
9,954	1,106,697	3,606,828	2,848,305	23,458	735,065
2,327	211,834	5,807,982	5,694,885	36,390	76,706
1,713	277,244	6,886,860	6,618,657	122,929	145,273
7,138	218,982	8,908,370	8,428,753	157,333	322,281
183,198	8,000	493,001	413,904	6,102	72,995
252,541	10,806	3,263,355	3,034,324	99,818	129,213
255,109,065	4,883,733	533,364,200	509,565,159	4,550,410	19,248,628
240,210	9,390	1,431,955	1,253,434	17,266	161,256
35,033,757	(416,489)	35,087,344	34,596,466	-	490,879
-	35,254	639,956	611,530	3,393	25,034
35,273,967	(371,845)	37,159,255	36,461,430	20,659	677,169
19,068	162,835	760,021	572,250	5,239	182,532
6,064,296	234	15,525,863	12,642,287	61,912	2,821,663
224,978	12,779	1,029,228	737,379	3,092	288,757
448,730	115,720	6,190,259	4,066,535	122,548	2,001,176
2,249,947	93,919	4,667,716	2,312,876	22,450	2,332,390
4,643,266	7,928,621	23,194,035	13,921,682	192,270	9,080,083
11,342,104	(123,524)	13,713,342	11,900,354	97,539	1,715,449
759,358	(13)	873,726	839,010	-	34,716
25,751,747	8,190,571	65,954,190	46,992,373	505,050	18,456,766

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Appropriations Legislative	Appropriations Governor
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services Administration	$ 298,609	$ 4,071,823	$ -
Public Safety Department	705,599	18,291,892	-
	1,004,208	22,363,715	-
TRANSPORTATION			
Transportation Department			
Administration	158,354	5,650,114	-
Construction of Highways	9,469,319	21,584,000	110,000
Maintenance of Highways	1,891,526	57,996,000	-
Bureau of Transportation Services	4,586,131	2,250,339	-
Debt Service	-	14,491,662	-
Other	539,802	39,999	-
	16,645,132	102,012,115	110,000
	$ 89,270,094	$961,730,420	$ 309,450
DETAIL OF TOTAL			
General Fund	$ 9,477,294	$765,599,683	$ 174,800
Highway Fund	10,141,661	119,472,231	134,650
Other Special Revenue Funds	46,440,832	76,658,506	-
Proceeds of Bonds	19,801,063	-	-
*Debt Service Fund	3,409,244	-	-
	$ 89,270,094	$961,730,420	$ 309,450

*The Debt Service Fund is net of General and Highway Funds transfers and expenditures.

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Lapsed	Carried
$ 1,209,502	$ 94,800	$ 5,674,734	$ 5,286,464	$ 135,363	$ 252,906
2,069,762	911,059	21,978,312	20,485,037	533,057	960,218
3,279,264	1,005,859	27,653,046	25,771,501	668,420	1,213,124
1,150,930	7,499	6,966,897	6,698,160	163,291	105,446
53,049,457	10,718,130	94,930,906	82,287,692	10,737	12,632,477
630,516	1,547,565	62,065,608	58,411,669	-	3,653,939
64,380	3,258,000	10,158,850	5,942,665	49,050	4,167,136
-	-	14,491,662	14,491,662	2	-
3,073,395	(6,790)	3,646,408	2,264,765	-	1,381,643
57,968,678	15,524,404	192,260,331	170,096,611	223,080	21,940,641
$ 493,001,334	$ 26,555,000	$1,570,866,300	$1,440,274,460	$ 23,995,580	$ 106,596,262
$ -	$ 1,273,031	$ 776,524,811	$ 756,197,915	$ 6,938,570	$ 13,388,325
7,261,182	12,319,888	149,329,612	133,097,623	1,186,710	15,045,279
481,453,311	1,707,081	606,259,729	533,080,620	15,870,300	57,308,811
108,985	14,255,000	34,165,048	15,952,982	-	18,212,066
4,177,856	(3,000,000)	4,587,100	1,945,320	-	2,641,780
$ 493,001,334	$ 26,555,000	$1,570,866,300	$1,440,274,460	$ 23,995,580	$ 106,596,262

EXHIBIT V

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1984	1983
PERSONAL SERVICES		
Salaries and Wages	$ 221,837,766	$ 213,960,064
Retirement Costs	37,439,332	37,334,556
Health Insurance and Other Fringe Benefits	12,996,535	10,786,466
Unemployment Reimbursements	801,072	1,240,512
	273,074,705	263,321,598
CONTRACTUAL SERVICES		
Professional Fees and Special Services	30,276,497	27,994,812
Traveling Expenses	8,313,209	7,924,446
Operating State-owned Vehicles	4,162,495	4,232,109
Utility Services	10,149,337	8,481,083
Rents	22,407,261	21,151,068
Repairs and Insurance	4,011,495	2,738,466
General Operating Expenses	18,903,968	15,943,086
	98,224,262	88,465,070
COMMODITIES		
Foods	2,641,449	2,573,949
Fuels	4,439,760	3,985,259
Highway Materials	10,855,848	11,908,627
Office and Other Supplies	10,423,605	8,715,964
	28,360,662	27,183,799
GRANTS, SUBSIDIES AND PENSIONS		
To Other Governmental Agencies	326,441,706	299,677,430
To Public and Private Organizations	182,099,573	163,207,051
To Individuals:		
Aid to Families with Dependent Children	72,134,245	67,285,733
Supplemental Social Security Income	10,633,657	9,766,159
Assistance and Medical Care	243,261,901	225,370,665
Unemployment, Pension and Compensation for Injuries	22,088,839	23,492,023
	856,659,921	788,799,061
CAPITAL OUTLAYS	65,277,677	83,683,737
DEBT SERVICE		
Principal	31,668,827	27,300,071
Interest	20,317,762	18,519,946
	51,986,589	45,820,017
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System	57,481,075	51,063,542
Transfer to Other Funds	9,209,567	10,137,378
	66,690,642	61,200,920
Total Expenditures	$1,440,274,460	$1,358,474,202

EXHIBIT VI

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1984

	Enterprise Funds	Internal Service Funds
REVENUES		
Sales	$ 84,918,524	$ -
Intergovernmental Billings	-	26,284,405
	84,918,524	26,284,405
Cost of Goods Sold	51,377,200	10,372,093
Gross Income	33,541,324	15,912,312
Fees and Licenses	12,640,357	-
	46,181,681	15,912,312
EXPENSES		
Personal Services	6,606,293	7,435,892
General Operating Expenses	4,410,011	6,376,807
Depreciation	220,365	2,406,249
	11,236,669	16,218,948
Net Operating Income (Loss)	34,945,012	(306,636)
NON-OPERATING REVENUE (EXPENSES)		
Interest Income	604,486	849,412
Other Non-Operating Income	33,793	364,760
Interest Expense	(3,576)	(1,689)
	634,703	1,212,483
Net Income	35,579,715	905,847
RETAINED EARNINGS (DEFICIT) JULY 1, 1983	(10,170,980)	6,812,012
TRANSFERRED TO OTHER FUNDS	(37,047,974)	-
RETAINED EARNINGS (DEFICIT) JUNE 30, 1984	$ (11,639,239)	$ 7,717,859

EXHIBIT VII

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1984

	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS		
Net Income	$ 35,579,715	$ 905,847
Add: Depreciation	220,365	2,406,248
	35,800,080	3,312,095
Transferred from Governmental Funds	2,387,891	-
Bond Proceeds	2,000,000	-
	40,187,971	3,312,095
APPLICATION OF FUNDS		
Purchase of Plant and Equipment	4,749,262	1,512,582
Transfer to Finance Authority of Maine	6,715,802	-
Increase (Decrease) in Non-Current Assets	(85,550)	-
Transferred to Other Funds	37,668,310	391,606
	49,047,824	1,904,188
Increase (Decrease) in Working Capital	$ (8,859,853)	$ 1,407,907
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ 3,818,980	$ 1,144,179
Receivables	(10,167,718)	8,302
Inventories	(3,930,403)	144,731
Other Assets	15,753	(37,958)
	(10,263,448)	1,259,254
Decrease (Increase) in Current Liabilities		
Payables	1,407,060	126,275
Other Current Liabilities	(3,465)	22,377
	1,403,595	148,652
Increase (Decrease) in Working Capital	$ (8,859,853)	$ 1,407,907

EXHIBIT VIII

TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1984

	Expendable Trusts		Non-Expendable Trusts
	Retirement System	Other	
REVENUES AND OTHER ADDITIONS			
Contributions:			
Individuals	$ 50,629,667	$ 84,931,712	$ -
Transfers from Other Funds	97,317,574	1,062,877	-
University of Maine and Maine Maritime Academy	-	69,018,617	-
Cities Towns and Counties	20,459,557	126,293,012	-
Interest and Dividends	30,459,418	4,368,826	-
Gain (Loss) on Sales of Investments	19,618,845	-	234,471
Other Additions	29,770	7,259,131	84,891
	218,514,831	292,934,175	319,362
EXPENDITURES AND OTHER DEDUCTIONS			
Benefit Payments	110,289,439	-	-
Refunds and Interest Allowed	18,521,014	-	-
Health and Group Life Insurance	2,129,865	1,866,102	-
Payroll Taxes and Deductions	-	116,328,739	-
Administrative Expenses	1,698,302	206,048	-
Refunds of Trust Deposits, Other Disbursements and Transfers	(855,770)	145,981,441	250,878
Total Deductions	131,782,850	264,382,330	250,878
Net Additions	86,731,982	28,551,845	68,484
FUND BALANCE July 1, 1983	569,511,307	45,565,582	7,070,423
FUND BALANCE June 30, 1984	$656,243,289	$ 74,117,427	$ 7,138,907

GENERAL FUND

The General Fund is the largest of the State's operating funds. Its purpose is to finance all state government activities not specifically financed by dedicated revenue.

The General Fund unappropriated surplus was $16.7 million at June 30, 1984 as compared to $2.1 million at June 30, 1983.

Revenues increased from $678 million in 1983 to $775 million in 1984 while the expenditures increased from $695 million to $756 million.

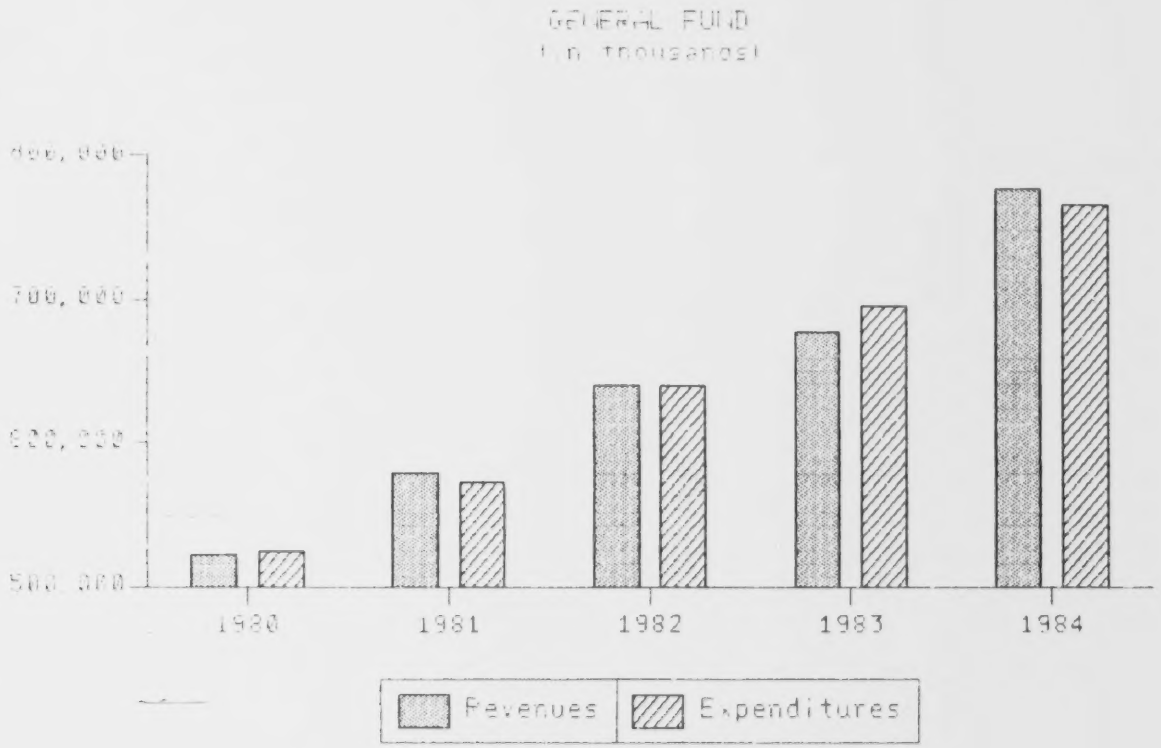


EXHIBIT A-1

GENERAL FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1984	1983
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 46,058,457	$ 23,915,859
Cash - Other	328,760	47,805
Accounts Receivable:		
Tax Accounts	16,911,995	14,896,176
Other	3,338,353	3,075,942
	20,250,348	17,972,118
Less - Allowance for Possible Losses	6,003,088	5,308,971
Net Accounts Receivable	14,247,260	12,663,147
Due from Other Funds	428,891	150,000
Working Capital Advances to Other Funds	5,149,506	5,566,112
Due from Bar Harbor Ferry Terminal	66,667	100,000
Other Assets	1,090,147	1,746,891
	$ 67,369,686	$ 44,189,814
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 5,893,761	$ 3,311,766
Due to Other Funds	3,714,211	3,465,095
Other Liabilities	5,141,287	4,693,914
	14,749,259	11,470,775
Fund Equity		
Appropriated:		
Encumbrances	5,250,819	4,632,333
Authorized Expenditures - Unencumbered	8,137,505	4,970,315
State Contingent Account	350,000	350,000
Operating Capital	11,000,000	10,000,000
Guarantee Reserve Fund	5,800,000	4,800,000
Working Capital Advances	5,149,506	5,566,112
Advance to Bar Harbor Ferry Terminal	66,667	100,000
Advance to Other Funds	160,000	150,000
	35,914,497	30,568,760
Unappropriated	16,705,929	2,150,279
	52,620,427	32,719,039
	$ 67,369,686	$ 44,189,814

EXHIBIT A-2

GENERAL FUND

ANALYSIS OF CHANGES IN FUND BALANCE

	YEAR ENDED JUNE 30	
	1984	1983
Balance at Beginning of Year	$ 2,150,279	$ 18,843,347
Adjustment of Prior Year's Transactions	173,463	164,504
Adjusted Balance	2,323,742	19,007,851
Additions:		
Revenues	774,768,162	677,506,114
Appropriation Balances Carried Forward at the Beginning of Year (Adjusted)	9,477,294	14,319,048
Payment from Group Life Insurance	-	2,152,233
Payment from Maine Guarantee Authority	-	2,800,000
Repayment of Appropriated Receivables, Advances, etc.	33,333	49,333
Repayment of Working Capital Advances	416,606	107,500
	784,695,395	696,934,228
Deductions:		
Expenditures	756,197,915	695,101,353
Appropriation Balances Carried Forward at the End of the Year	13,388,324	9,602,648
Transfers to Other Funds (Net)	(1,273,031)	4,287,799
Increase Reserve for Operating Capital	1,000,000	1,000,000
Increase to Guarantee Reserve Fund	1,000,000	3,800,000
	770,313,208	713,791,800
Balance at End of Year	$ 16,705,929	$ 2,150,279

EXHIBIT A-3

GENERAL FUND

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30		1984 BUDGETED
	1984	1983	REVENUE
TAXES			
Property Taxes:			
Unorganized Territories	$ 4,717,374	$ 6,750,562	$ 4,685,848
Other Property Taxes	4,798,340	894,256	4,075,150
Inheritance and Estate Taxes	13,271,292	11,699,141	12,300,000
Sales and Use Tax	299,437,835	259,554,820	295,943,320
Cigarette Tax	28,601,310	23,988,257	29,822,000
Income Tax:			
Individual	251,525,135	226,151,864	255,815,600
Corporate	50,065,972	32,024,707	46,702,100
Taxes of Specific Businesses or Occupations:			
Corporations	987,873	923,193	806,050
Public Utilities	25,797,713	24,381,025	25,745,000
Insurance Companies	16,624,379	15,137,087	16,495,000
Commission on Pari-Mutuels	437,167	581,751	600,000
Other	1,716,659	1,707,467	1,571,303
Other Taxes	219,514	190,091	177,210
Total Taxes	698,200,563	603,984,221	694,738,581
FINES, FORFEITS AND PENALTIES	10,505,471	10,094,401	9,976,293
INCOME FROM INVESTMENTS	5,749,805	4,584,506	5,500,017
INTERGOVERNMENTAL REVENUES:			
Federal Government	1,362,859	627,308	1,372,344
Cities, Towns and Counties	764,001	773,100	764,272
REVENUE FROM PRIVATE SOURCES	857,598	737,595	1,405,532
SERVICE CHARGES FOR CURRENT SERVICES	16,406,361	18,399,675	18,458,657
TRANSFERRED FROM BUREAU OF ALCOHOLIC BEVERAGES	29,794,491	29,514,995	29,505,439
TRANSFERRED FROM LOTTERY COMMISSION	4,515,771	3,693,744	2,331,238
CONTRIBUTION FROM OTHER FUNDS	6,475,545	4,960,625	5,869,467
MISCELLANEOUS	135,697	135,944	134,968
	$774,768,162	$677,506,114	$770,056,808

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Legislative Appropriation	Contingent Account Transfers
GENERAL GOVERNMENT			
Attorney General	$ 24,707	$ 3,914,587	$ -
Audit Department	-	596,031	3,600
Executive Department			
Governor's Office	35,826	1,184,928	50,000
Blaine House	1,703	147,254	-
State Development Office	45,705	1,166,832	-
State Planning Office	58,478	992,262	5,000
Criminal Justice Planning and Assistarce Agency	125,732	-	-
Energy Resource	4,898	987,225	-
Community Services	272,478	1,643,080	-
Other	117,940	657,661	-
Finance and Administration Department			
Commissioner's Office	-	115,467	-
Administrative Services	-	332,627	-
Bureau of Accounts and Control	-	1,480,949	-
Bureau of Budget	-	419,406	-
Bureau of Public Improvements	571,479	7,514,482	116,200
Bureau of Purchases	-	467,420	-
Bureau of Taxation	19,238	13,512,032	-
Maine Insurance Advisory Board	-	199,563	-
Compensation and Benefit Plans	-	1,475,371	-
Other	7,035	290,000	-
Judicial			
Supreme Superior and District Courts	16,527	15,107,837	-
Legislative			
Legislature	11,806	6,394,331	-
Legislative Research	69,600	-	-
Law and Legislative Reference Library	3,350	-	-
Other	-	103,425	-
Secretary of State Department			
Secretary of State	654	665,132	-
State Archives	220	448,529	-
Treasurer of State			
Department Operations	-	563,721	-
Debt Service	6,989	32,579,921	-
Independent Agencies			
Personnel Department	102,021	993,450	-
Other	-	1,037,956	-
	1,496,386	94,991,479	174,800

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 3,939,294	$ 3,769,351	$ 139,791	$ 30,153	$ -
-	599,631	577,004	22,242	385	-
(55,000)	1,215,754	1,100,500	32,151	68,765	14,338
5,000	153,957	146,280	7,364	313	-
-	1,212,537	1,116,186	-	30,658	65,693
-	1,055,740	933,075	51,312	57,545	13,807
(105,524)	20,208	9,979	-	-	-
-	992,123	942,163	40,796	9,164	-
-	1,915,558	1,778,050	32,532	104,976	-
1,468	777,069	621,699	8,745	140,329	6,296
-	115,467	95,080	20,387	-	-
-	332,627	311,625	20,811	191	-
-	1,480,949	1,358,767	120,957	1,225	-
-	419,406	357,128	60,492	1,785	-
(2,054,938)	6,147,223	5,896,984	97,199	101,105	51,935
-	467,420	426,421	33,831	-	7,168
(45,000)	13,486,270	12,513,131	649,695	41,214	282,230
-	199,563	157,866	41,002	695	-
(584,006)	891,365	-	-	-	891,365
(165,329)	131,706	97,035	34,671	-	-
(35,400)	15,088,964	14,769,264	102,138	217,562	-
72,950	6,479,086	6,212,074	-	156,352	110,660
(69,600)	-	-	-	-	-
(3,350)	-	-	-	-	-
-	103,425	83,261	20,164	-	-
-	665,786	602,773	50,939	12,073	-
-	448,749	404,750	42,712	1,287	-
-	563,721	431,730	102,605	29,386	-
3,000,000	35,586,910	35,549,608	37,302	-	-
-	1,095,471	1,063,227	1,417	30,827	-
-	1,037,956	1,023,602	14,354	-	-
38,729	96,623,935	92,348,613	1,785,609	1,035,990	1,453,721

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Legislative Appropriation	Contingent Account Transfers
ECONOMIC DEVELOPMENT			
Agriculture Department	$ 94,640	$ 4,432,729	$ -
Business Regulation Department	-	409,035	-
Marine Resources Department	20,954	4,166,628	-
Independent Agencies			
Workers Compensation Commission	232,960	1,768,084	-
Public Utilities Commission	-	684,992	-
Other	115,849	2,270,000	-
	464,403	13,731,468	-
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration	1,305	1,513,050	-
General Purpose Aid for Local Schools	104,528	238,869,419	-
Other Local School Programs	-	1,445,810	-
Schooling of Children in Unorg. Territories	187,440	2,992,022	-
Vocational Education			
Administration	-	282,359	-
Post Secondary	-	50,000	-
Central Maine Voc. Tech. Institute	5,480	2,380,299	-
Eastern Maine Voc. Tech. Institute	258	2,365,245	-
Kennebec Valley Voc. Tech. Institute	10,984	1,103,606	-
Northern Maine Voc. Tech. Institute	37,786	2,732,830	-
Southern Maine Voc. Tech. Institute	49,890	3,746,038	-
Washington County Voc. Tech. Institute	81,194	1,607,663	-
Adult Education	6,200	2,091,966	-
Grant/Loan Scholarship Program	350,909	1,251,800	-
Teachers Retirement	-	56,487,541	-
Governor Baxter School for the Deaf	46,080	2,328,460	-
Other Education Programs	23,367	2,078,807	-
State Historian	393	500	-
Maine Historic Preservation Comm.	-	119,681	-
Arts and Humanities	-	255,976	-
State Library	16,175	2,055,021	-
Museum	27,696	896,411	-
Independent Agencies			
Maine Maritime Academy	-	2,987,932	-
University of Maine	-	60,242,193	-
Maine Historical Society	-	24,960	-
	949,685	389,909,589	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ (44,806)	$ 4,482,563	$ 4,002,321	$ 177,416	$ 87,188	$ 215,638
(9,544)	399,491	361,596	37,239	655	-
8,500	4,196,082	3,785,358	210,205	192,685	7,834
-	2,001,044	1,630,781	264,226	87,669	18,368
-	684,992	594,382	90,610	-	-
-	2,385,849	2,344,849	-	-	41,000
(45,850)	14,150,021	12,719,287	779,696	368,197	282,840
81,098	1,595,453	1,502,678	45,042	47,733	-
(1,541,342)	237,432,605	237,432,604	-	-	1
(140,220)	1,305,590	1,258,219	47,371	-	-
-	3,179,462	2,980,844	-	46,475	152,142
1,350	283,709	263,944	19,765	-	-
-	50,000	49,979	21	-	-
51,256	2,437,035	2,332,106	39,502	56,403	9,023
45,603	2,411,106	2,338,814	45,668	10,129	16,496
34,032	1,148,622	1,067,356	71,117	1,913	8,235
38,347	2,808,963	2,765,132	6,325	31,968	5,538
106,971	3,902,899	3,818,848	600	81,965	1,486
15,258	1,704,115	1,652,972	44,176	5,432	1,534
(73,966)	2,024,200	2,001,002	6,498	16,700	-
-	1,602,709	1,365,032	-	-	237,677
-	56,487,541	56,487,541	-	-	-
142,600	2,517,140	2,309,103	87,757	5,161	115,120
(8,100)	2,094,074	1,947,019	100,738	46,317	-
-	893	410	-	-	484
1,386	121,067	119,678	1,076	313	-
1,310	257,286	249,000	8,286	-	-
-	2,071,196	1,951,126	63,674	56,396	-
-	924,107	891,721	11,616	17,167	3,603
67,200	3,055,132	3,055,132	-	-	-
-	60,242,193	60,237,193	5,000	-	-
-	24,960	24,960	-	-	-
(1,177,217)	389,682,057	388,102,413	604,232	424,072	551,339

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Legislative Appropriation	Contingent Account Transfers
HUMAN SERVICES			
Human Services Department			
Administration	$ -	$ 12,577,602	$ -
Bureau of Health	24,340	3,343,254	-
Medical Care Administration	115,481	2,039,218	-
Medical Care Payments	462,592	71,706,402	-
Bureau of Social Welfare	50,100	2,247,776	-
Aid to Families with Dependent Children	1,766,169	16,260,530	-
General Assistance	-	5,750,000	-
Supplemental Security Income	938,346	10,639,164	-
Bureau of Resource Development	11,268	1,528,423	-
Purchased Services	-	3,220,039	-
Child Welfare Services	84,066	3,657,666	-
Bureau of Rehabilitation	35,059	4,398,598	-
Bureau of Maine's Elderly	45,781	2,814,022	-
Other Human Service Programs	409,840	6,287,409	-
Mental Health and Mental Retardation Dept.			
Departmental Operations	900	1,805,145	-
Community Mental Health	82,741	6,150,795	-
Food	-	1,117,418	-
Fuel	-	1,077,777	-
Unemployment Compensation	-	78,807	-
Capital Construction, Repairs and Improv.	695,797	-	-
Children Mental Health Services	243,278	2,161,177	-
Military and Naval Children's Home	-	257,207	-
Augusta Mental Health Institute	52,242	12,568,726	-
Bangor Mental Health Institute	18,993	11,650,770	-
Community Mental Retardation Service	258,251	10,058,483	-
Pineland Center	52,544	15,019,001	-
Aroostook Residential Center	6,446	448,365	-
Elizabeth Levinson Center	14,380	1,327,923	-
Corrections Department			
Community Correctional Services	8,367	973,584	-
Probation and Parole	559	2,490,578	-
Correction Improvement Program	-	1,603,645	-
Administration	-	679,012	-
Fuel	-	779,340	-
Unemployment Compensation	-	30,016	-
Capital Construction, Repairs and Improv.	41,788	-	-
Maine Youth Center - S. Portland	3,090	5,539,005	-
Maine Correctional Center	23,818	6,527,891	-
State Prison	33,628	8,513,374	-
Independent Agencies			
Human Rights Commission	-	199,611	-
Other	4,328	504,543	-
	5,484,192	238,032,296	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 12,577,602	$ 11,810,600	$ 757,869	$ 9,134	$ -
-	3,367,594	3,219,484	135,262	12,849	-
1,152,624	3,307,323	3,013,508	246,733	47,082	-
(1,152,624)	71,016,370	68,802,793	24,982	564,983	1,623,611
-	2,297,876	2,144,191	105,086	48,599	-
-	18,026,699	17,309,498	-	-	717,201
-	5,750,000	5,614,641	135,359	-	-
-	11,577,510	10,634,701	-	-	942,809
-	1,539,691	1,387,461	147,646	4,583	-
-	3,220,039	2,851,710	148	-	368,181
-	3,741,732	3,736,741	-	-	4,991
-	4,433,657	4,288,102	94,540	51,015	-
-	2,859,803	2,594,691	9,223	187,138	68,750
-	6,697,249	6,247,533	121,234	328,483	-
(74,479)	1,731,566	1,423,961	9,640	297,965	-
-	6,233,536	6,081,464	13,937	138,135	-
-	1,117,418	1,071,374	46,044	-	-
-	1,077,777	923,077	154,700	-	-
-	78,807	72,299	6,508	-	-
334,700	1,030,497	693,422	-	-	337,075
-	2,404,455	2,172,936	1,056	230,463	-
31,172	288,379	283,996	4,382	-	1
9,373	12,630,341	12,553,389	10,808	65,837	308
210,487	11,880,250	11,781,433	60,636	27,997	10,184
(95,467)	10,221,267	9,922,847	58,951	239,469	-
554,608	15,626,153	15,515,449	39,602	66,253	4,849
9,456	464,267	448,613	4,184	11,414	55
15,500	1,357,803	1,329,319	7,077	20,605	803
-	981,951	939,841	24,147	17,964	-
8,885	2,500,022	2,437,262	62,366	395	-
-	1,603,645	1,594,966	8,679	-	-
(27,510)	651,502	484,878	144,719	21,905	-
-	779,340	767,198	12,142	-	-
-	30,016	27,379	2,637	-	-
711,500	753,288	58,122	-	-	695,167
47,245	5,589,340	5,539,004	36,316	13,751	269
92,165	6,643,874	6,474,655	122,929	34,493	11,797
186,531	8,733,533	8,408,458	157,333	167,374	368
-	199,611	193,385	6,081	145	-
1,921	510,792	463,315	37,452	1,275	8,749
2,016,087	245,532,575	235,317,696	2,810,408	2,609,306	4,795,168

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Legislative Appropriation	Contingent Account Transfers
MANPOWER			
Labor Department			
Bureau of Labor and Industry	$ -	$ 1,055,965	$ -
Labor Relations Board	-	260,273	-
Other	-	344,429	-
	-	1,660,667	-
NATURAL RESOURCES			
Conservation Department			
Central Administration	-	499,740	-
Capital Contruction, Repairs and Improv.	7,065	130,000	-
Bureau of Forestry	452,252	6,661,568	-
Bureau of Geology	300	448,742	-
Conservation Corps	-	60,000	-
Land Use Regulation Commission	1,424	451,718	-
Bureau of Parks and Recreation	8,722	2,987,209	-
Bureau of Public Lands	6,746	-	-
Municipal Recreation Fund	6,229	-	-
Environmental Protection Department	136,632	3,043,521	-
Inland Fisheries and Wildlife Dept.			
Warden Services	-	121,900	-
Atlantic Sea Run Salmon Commission	46,454	213,225	-
Independent Agencies			
Saco River Corridor Commission	-	10,400	-
Atlantic State Marine Fisheries	-	14,768	-
Other	-	23,000	-
	665,824	14,665,791	-
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services Department			
Administration	-	182,191	-
Military Bureau	-	2,636,604	-
Bureau of Civil Emergency Preparedness	-	163,724	-
Bureau of Veterans Services	554	1,089,304	-
Capital Construction, Repairs and Improv.	76,341	-	-
Public Safety Department			
State Police	11,286	4,818,882	-
Maine Criminal Justice Academy	-	545,356	-
Liquor Enforcement	5,477	677,493	-
Bureau of Capitol Security	354	244,501	-
Capital Construction, Repairs and Improv.	-	-	-
	94,012	10,358,055	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ (27,791)	$ 1,028,174	$ 1,008,770	$ 17,266	$ 2,139	$ -
-	260,273	259,160	727	386	-
35,254	379,683	352,369	2,666	24,648	-
7,463	1,668,130	1,620,299	20,659	27,173	-
4,926	504,666	499,427	5,239	-	-
160,700	297,765	116,360	-	28,341	153,064
72,515	7,186,335	6,220,493	61,912	388,361	515,568
5,249	454,291	450,117	3,092	1,082	-
-	60,000	37,711	22,289	30,356	-
(12,613)	440,529	410,012	161	17,683	-
108,373	3,104,304	2,964,073	122,548	-	-
-	6,746	5,600	-	-	1,146
-	6,229	2,130	-	-	4,098
-	3,180,153	2,732,128	192,270	165,755	90,000
(10,000)	111,900	54,925	56,975	-	-
-	259,679	174,114	40,565	-	45,000
-	10,400	10,400	-	-	-
-	14,768	14,768	-	-	-
-	23,000	23,000	-	-	-
329,150	15,660,765	13,715,258	505,051	631,578	808,876
-	182,191	179,293	2,898	-	-
85,500	2,722,104	2,627,833	84,506	9,765	-
3,000	166,724	162,484	4,240	-	-
(88,500)	1,001,358	955,887	43,719	1,752	-
94,800	171,141	159,296	-	11,140	705
26,387	4,856,555	4,624,862	231,693	-	-
39,497	58 853	529,580	-	33,116	22,156
(1,256)	681,714	641,744	12,425	27,545	-
5,800	250,655	245,609	4,387	659	-
13,900	13,900	9,907	-	2,504	1,489
179,128	10,631,195	10,136,495	383,868	86,481	24,350

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Legislative Appropriation	Contingent Account Transfers
TRANSPORTATION			
Transportation Department			
Bureau of Public Transportation	$ 172,868	$ 400,000	$ -
Bureau of Waterways	106,218	1,401,118	-
Bureau of Aeronautics	43,709	449,221	-
Capital Construction, Repairs and Improv.	-	-	-
	322,795	2,250,339	-
	$ 9,477,294	$765,599,684	$ 174,800

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 572,868	$ 418,392	$ -	$ 68,024	$ 86,452
-	1,507,336	1,406,014	59	-	101,263
-	492,930	410,444	48,990	-	33,495
3,000	3,000	3,000	-	-	-
3,000	2,576,134	2,237,850	49,049	68,024	221,210
$ 1,273,032	$776,524,812	$756,197,915	$ 6,938,572	$ 5,250,821	$ 8,137,504

EXHIBIT A-5

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1984	1983
PERSONAL SERVICES		
Salaries and Wages	$ 120,467,529	$ 110,478,208
Retirement Costs	19,402,280	18,411,028
Health Insurance and Other Fringe Benefits	6,645,097	5,383,426
Unemployment Reimbursements	383,514	550,224
	146,898,420	134,822,886
CONTRACTUAL SERVICES		
Professional Fees and Special Services	14,379,769	12,696,721
Traveling Expenses	3,875,449	3,676,906
Operating State-owned Vehicles	1,780,419	1,682,770
Utility Services	6,123,461	5,181,733
Rents	2,662,505	2,297,645
Insurance and Repairs	2,031,898	2,116,441
General Operating Expenses	11,547,548	10,907,487
	42,401,049	38,559,703
COMMODITIES		
Foods	2,405,598	2,353,635
Fuels	3,934,864	3,630,841
Office Supplies	707,066	649,408
Clothing and Clothing Materials	258,516	282,958
Other Departmental and Institutional Supplies	4,178,963	3,509,373
	11,485,007	10,426,215
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	158,500	118,000
To Cities, Towns and Counties	246,017,317	224,593,762
To Public and Private Organizations	95,031,366	87,267,360
To Individuals:		
Aid to Families with Dependent Children	17,309,498	16,052,904
Supplemental Social Security Income	10,633,657	9,766,159
Assistance and Medical Care	84,017,291	82,188,530
Miscellaneous	395,421	233,572
Pension and Compensation for Injuries	3,175,755	2,447,117
	456,738,805	422,667,404
CAPITAL OUTLAYS		
Land and Land Rights	600	766
Buildings and Improvements	1,706,289	2,275,777
Equipment	2,078,237	1,601,069
	3,785,126	3,877,612
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Service Fund		
For Debt Retirement	23,453,136	19,965,071
For Bond Interest	12,096,473	11,645,223
Maine State Retirement System - Trust Fund	57,481,075	51,063,542
Other Funds	1,858,825	2,073,697
	94,889,509	84,747,533
TOTAL EXPENDITURES	$ 756,197,915	$ 695,101,353

EXHIBIT A-6

GENERAL FUND

ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1984

Balance July 1, 1983	$	350,000
GENERAL GOVERNMENT		
Audit Department		3,600
Bureau of Public Improvements		116,200
State Planning		5,000
		124,800
MANPOWER		
Labor		50,000
		50,000
Total Appropriations		174,800
		175,200
Add Amount Necessary to Restore Account		174,800
Balance June 30, 1984	$	350,000

Reference 5 M.R.S.A. Section 1507

EXHIBIT A-7

GENERAL FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL FUND BONDS

Fiscal Year	Principal	Interest
1985	$ 23,845,000	$ 11,710,667
1986	23,765,000	10,175,613
1987	20,810,000	8,645,197
1988	19,080,000	7,270,685
1989	15,875,000	6,080,995
1990	12,925,000	5,113,122
1991	10,805,000	4,256,565
1992	9,020,000	3,528,289
1993	7,000,000	2,940,780
1994	4,945,000	2,508,743
1995	4,170,000	2,149,656
1996	2,945,000	1,834,425
1997	2,945,000	1,572,775
1998	2,945,000	1,316,675
1999	2,945,000	1,063,125
2000	2,945,000	821,225
2001	2,855,000	579,325
2002	2,405,000	365,125
2003	2,350,000	193,487
2004	620,000	49,600
	$ 175,195,000	$ 72,176,074

In addition to the above schedule, General Purpose Mini Bonds in the amount of $937,917 were issued from July 28th to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1984 there was $704,216 still outstanding with a potential interest liability of $214,796.

HIGHWAY FUND

The Highway Fund is used to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, other dedicated revenues and proceeds of bonds. The Federal matching funds and corresponding expenditures are accounted for in the Other Special Revenue Funds.

This Fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and seventy-two percent of the cost of State Police administration. In addition to the revenues, the Legislature allocates bonds that have been authorized. The allocation of bond proceeds for the 1984 fiscal year was $12,300,000.

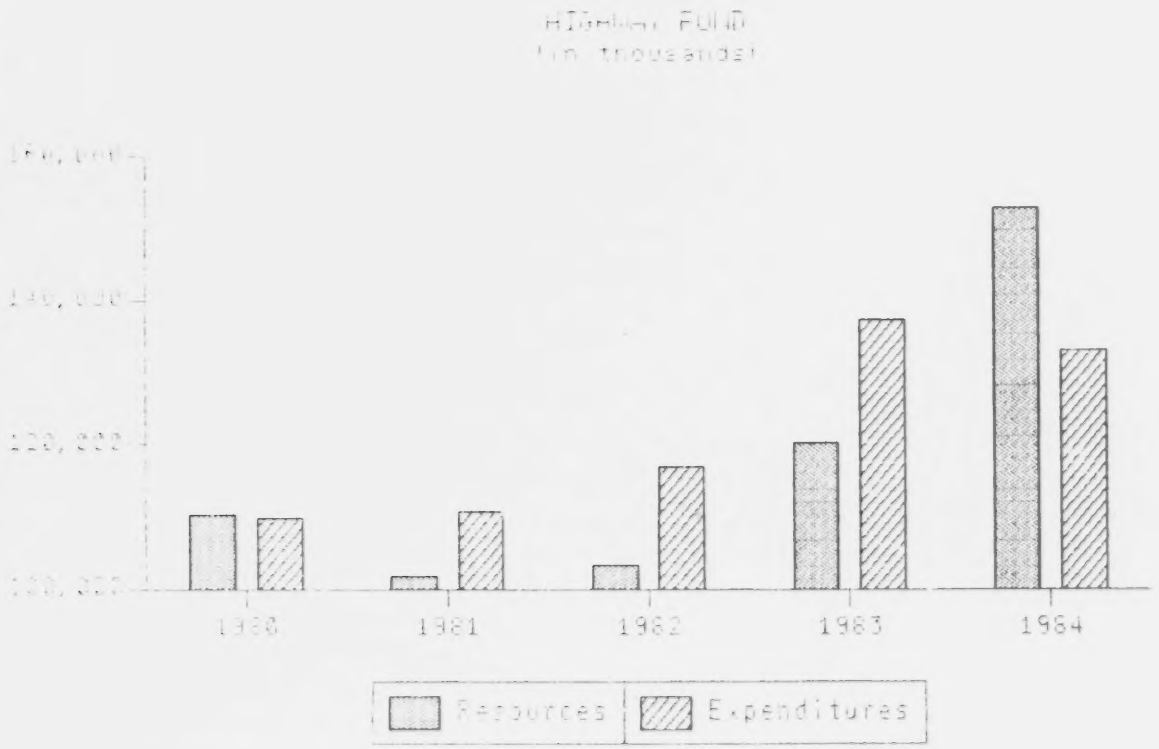


EXHIBIT B-1

HIGHWAY FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1984	1983
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 26,255,728	$ 8,271,819
Cash - Other	16,500	16,500
Accounts Receivable		
Tax Accounts	5,784,338	5,594,762
Other	960,362	261,404
	6,744,700	5,856,166
Less - Allowance for Possible Losses	430,965	383,952
Net Accounts Receivable	6,313,735	5,472,214
Due from Other Funds	456,030	445,221
Working Capital Advances to Other Funds	12,582,115	12,582,115
Due from Portland Terminal Company	383,735	427,444
Other Assets	248,721	14,965
	$ 46,256,564	$ 27,230,278
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 672,896	$ 1,379,123
Due to Other Funds	757,355	464,661
Other Current Liabilities	12,684	9,335
	1,442,935	1,853,119
Fund Equity		
Allocated		
Encumbrances	1,941,285	2,128,620
Authorized Expenditures	13,103,994	7,953,402
Portland Terminal Company	383,735	427,444
Advances to Other Funds	366,779	366,779
Working Capital Advances	12,582,115	12,582,115
Plant Nursery	44,038	45,180
	28,421,946	23,503,540
Unallocated	16,391,683	1,873,619
	44,813,629	25,377,159
	$ 46,256,564	$ 27,230,278

EXHIBIT B-2

HIGHWAY FUND

ANALYSIS OF CHANGES IN UNALLOCATED FUND BALANCE

	YEAR ENDED JUNE 30	
	1984	1983
Balance at Beginning of Year	$ 1,873,619	$ 35,250
Adjustment of Prior Year's Transactions	(19,196)	(87,903)
	1,854,423	(52,653)
Additions:		
Revenues	140,222,106	104,740,250
Appropriation Balances Carried Forward-Beginning of Year (Adjusted)	10,141,661	29,267,092
Allocation of Proceeds of Bond Issues	12,300,000	6,150,000
Repayment of Appropriated Receivables, Advances, Etc.	50,709	142,813
Transfer from Other Funds (Net)	19,888	9,294,474
	162,734,364	149,594,629
Deductions:		
Expenditures	133,097,623	137,253,529
Appropriation Balances Carried Forward-End of Year	15,045,279	10,082,022
Increases in Reserves, Contingencies, Etc.	54,202	332,806
	148,197,104	147,668,357
Balance at End of Year	$ 16,391,683	$ 1,873,619

EXHIBIT B-3

HIGHWAY FUND

COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		1984 BUDGETED
	1984	1983	REVENUE
TAXES			
Gasoline Tax	$ 69,914,805	$ 47,935,110	$ 69,635,000
Use Fuel and Motor Carrier Tax	12,258,429	6,539,593	11,205,000
Motor Vehicle Fees and Driver's Licenses	43,362,431	37,191,158	37,136,086
Other	1,382,575	882,163	989,591
Total Taxes	126,918,240	92,548,024	118,965,677
FINES, FORFEITS AND PENALTIES	716,630	569,191	558,955
INCOME FROM INVESTMENTS	1,034,279	530,704	500,000
CITIES, TOWNS AND COUNTIES	3,059,379	2,877,462	3,707,586
SERVICE CHARGES FOR CURRENT SERVICES	8,318,020	8,039,144	8,592,032
OTHER REVENUES	175,558	175,726	219,016
	$140,222,106	$104,740,250	$132,543,266

EXHIBIT B-4

HIGHWAY FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNT AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Forward 7-1-1983 Adjusted	Allocations Legislative	Allocations Governor
GENERAL GOVERNMENT			
Bureau of Public Improvements	$ 857	$ 539,626	$ -
Compensation and Benefit Plans	-	78,966	-
State Employees Retirement	-	451,313	-
Secretary of State	237,011	6,534,483	-
Transportation Safety Fund	16,167	-	-
	254,035	7,604,388	-
ECONOMIC DEVELOPMENT			
State Claims Board	-	100,407	24,650
PUBLIC PROTECTION			
Public Safety Department	159,696	12,005,660	-
TRANSPORTATION			
Administration Costs	99,163	5,650,114	-
Construction of Highways	7,539,600	21,584,000	110,000
Maintenance	1,862,021	57,996,000	-
Other	227,145	40,000	-
Debt Service			
Retirement of Bonds	-	7,730,000	-
Interest on Bonded Indebtedness	-	6,761,662	-
	9,727,929	99,761,776	110,000
	$ 10,141,660	$119,472,231	$ 134,650

Dedicated Revenue	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Lapsed	Encumbrances Carried	Unencumbered Balance
$ -	$ 31,238	$ 571,721	$ 488,930	$ 82,429	$ 362	$ -
-	-	78,966	-	78,966	-	-
-	-	451,313	451,313	-	-	-
1,940,619	-	8,712,113	7,686,569	564,948	460,596	-
1,104,439	(844,931)	275,675	-	-	-	275,675
3,045,058	(813,693)	10,089,788	8,626,812	726,343	460,958	275,675
-	(1,350)	123,707	121,922	1,785	-	-
384,967	844,931	13,395,255	12,859,004	284,552	251,698	-
54,772	(10,000)	5,794,049	5,588,220	163,291	42,539	-
2,944,635	10,752,435	42,930,670	32,732,228	10,737	901,945	9,285,760
394,627	1,547,565	61,800,213	58,200,779	-	284,145	3,315,288
437,123	-	704,269	476,998	-	-	227,270
-	-	7,730,000	7,730,000	-	-	-
-	-	6,761,662	6,761,660	2	-	-
3,831,157	12,290,000	125,720,863	111,489,885	174,030	1,228,629	12,828,318
$ 7,261,182	$ 12,319,888	$149,329,613	$133,097,623	$ 1,186,710	$ 1,941,285	$ 13,103,993

EXHIBIT B-5

HIGHWAY FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30 1984	1983
PERSONAL SERVICES		
Salaries and Wages	$ 38,287,815	$ 48,491,370
Retirement Costs	7,875,599	9,575,795
Health Insurance and Other Fringe Benefits	2,924,794	2,725,827
Unemployment Reimbursements	199,466	193,878
	49,287,674	60,986,870
CONTRACTUAL SERVICES		
Professional Fees and Special Services	2,770,243	2,925,905
Traveling Expenses	982,236	1,497,579
Operating State-owned Vehicles	1,100,708	1,315,413
Utility Services	1,583,429	1,311,029
Rents	16,932,332	16,628,524
Repairs	402,651	366,518
Insurance	192,064	71,752
General Operating Expenses	745,420	909,583
	24,709,083	25,026,303
COMMODITIES		
Foods	633	122
Fuels	205,404	201,821
Office Supplies	496,069	476,551
Clothing and Clothing Materials	210,972	181,497
Other Departmental and Institutional Supplies	995,730	797,623
Highway Materials	10,846,856	11,908,561
	12,755,664	13,566,175
GRANTS, SUBSIDIES AND PENSIONS		
To Cities, Towns and Counties	12,231,784	13,590,398
Pensions and Compensation for Injuries	1,900,956	1,936,389
	14,132,740	15,526,787
CAPITAL OUTLAYS	14,917,032	8,017,328
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Service Fund		
For Debt Retirement	7,215,000	6,285,000
For Bond Interest	7,276,660	5,900,648
Other Funds	2,803,768	1,944,419
	17,295,428	14,130,067
TOTAL EXPENDITURES	$ 133,097,623	$ 137,253,530

EXHIBIT B-6

HIGHWAY FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
HIGHWAYS AND BRIDGES

Fiscal Year	Principal	Interest
1985	$ 7,645,000	$ 7,265,861
1986	7,645,000	6,714,763
1987	7,645,000	6,161,660
1988	6,965,000	5,617,489
1989	6,590,000	5,111,656
1990	6,110,000	4,628,195
1991	6,110,000	4,153,687
1992	5,345,000	3,699,433
1993	4,945,000	3,291,624
1994	4,270,000	2,914,520
1995	4,270,000	2,546,100
1996	3,755,000	2,194,957
1997	3,755,000	1,856,547
1998	3,755,000	1,534,062
1999	3,755,000	1,219,474
2000	3,755,000	915,237
2001	3,105,000	610,999
2002	2,685,000	364,362
2003	2,010,000	157,212
2004	665,000	50,512
2005	50,000	437
	$ 94,830,000	$ 61,008,787

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are a grouping of various purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and Federal matching funds and grants. Expenditures of these funds can only be made in accordance with restrictions imposed by the source of the revenues.

In accordance with the research report, Preferred Accounting Practices for State Governments, published by the Council of State Governments, the Employment Security Trust Fund is reported as an Expendable Trust. Prior to 1983 it was reported as a special revenue fund.

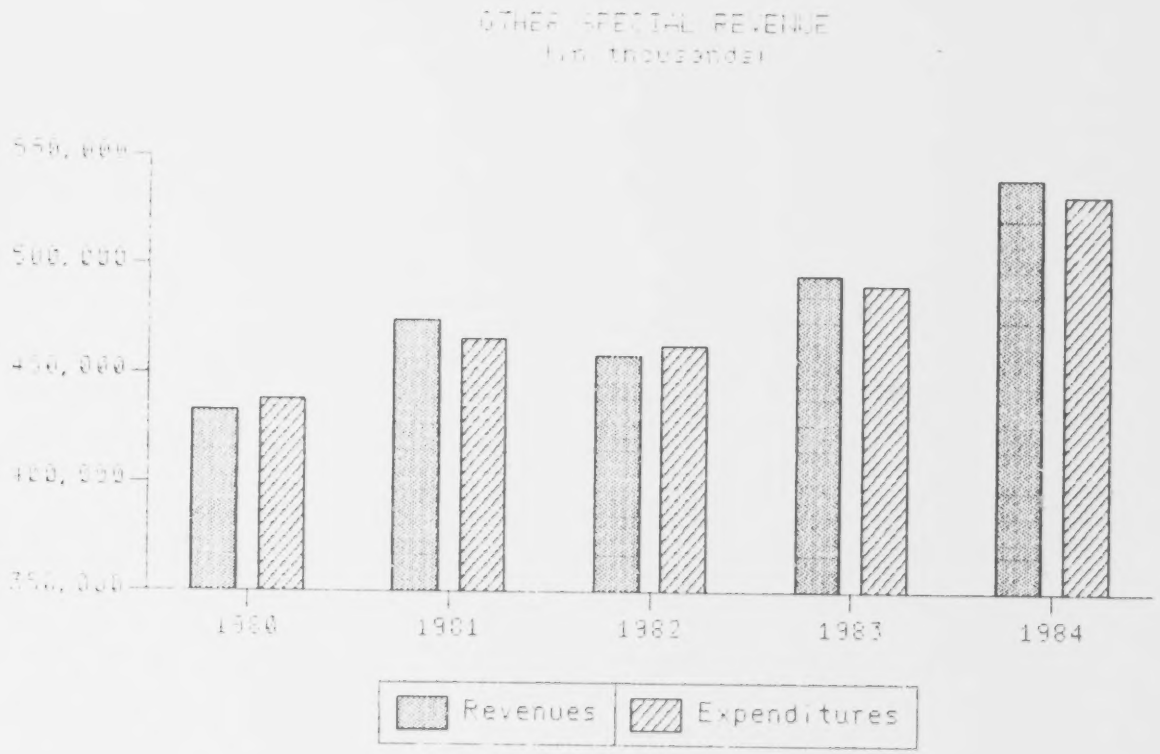


EXHIBIT C-1

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1984	1983
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 33,301,188	$ 28,340,332
Cash - Other	75,255	66,465
Accounts Receivables:		
Tax Accounts	10,292,994	9,263,169
Other	8,610,437	6,357,106
	18,903,431	15,620,275
Less Allowance for Possible Losses	349,092	280,336
Net Accounts Receivables	18,554,339	15,339,939
Due from Other Funds	2,580,434	2,209,076
Other Assets	864,695	720,320
	$ 55,375,911	$ 46,676,132
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 4,598,824	$ 3,163,056
Due to Other Funds	836,935	697,712
Other Liabilities	2,948,398	3,065,259
	8,384,157	6,926,027
Fund Equity		
Encumbrances	23,574,644	20,512,070
Authorized Expenditures - Unencumbered	23,417,110	19,238,035
	46,991,754	39,750,105
	$ 55,375,911	$ 46,676,132

Federal Expenditures	Federal Block Grant	Other Special Revenue
$ 7,950,715	$ 4,161,743	$ 21,188,730
70	-	75,185
-	-	8,610,437
8,570,356	-	1,722,638
8,570,356	-	10,333,075
-	-	349,092
8,570,356	-	9,983,983
-	-	2,580,434
642,648	20,493	201,554
$ 17,163,789	$ 4,182,236	$ 34,029,886
$ 1,515,831	$ 1,057,890	$ 2,025,102
622,750	18,054	196,131
-	-	2,948,398
2,138,581	1,075,944	5,169,631
7,672,838	13,423,348	2,478.459
7,352,370	(10,317,056)	26,381,797
15,025,208	3,106,292	28,860,256
$ 17,163,789	$ 4,182,236	$ 34,029,886

EXHIBIT C-2

OTHER SPECIAL REVENUE FUNDS

ANALYSIS OF CHANGES IN AVAILABLE FUNDS

	YEAR ENDED JUNE 30	
	1984	1983
Balance at Beginning of Year	$ 39,750,107	$ 36,212,152
Adjustments of Prior Year's Transactions	(449,916)	115,392
	39,300,191	36,327,544
Additions:		
Revenues	540,283,013	494,911,276
Transfers from Other Funds	1,838,201	680,571
	542,121,214	495,591,847
Deductions:		
Expenditures	533,080,620	490,822,295
Refunds of Prior Year Revenues and Advances from Other Funds	1,302,912	681,301
Transfers to Other Funds	46,121	665,688
	534,429,652	492,169,284
	$ 46,991,754	$ 39,750,107

Federal Expenditures	Federal Block Grants	Other Special Revenue
$ 13,385,610	$ 3,875,966	$ 22,488,529
(274,966)	332,646	(507,594)
13,110,644	4,208,612	21,980,935
397,368,167	58,829,702	84,085,144
37,766	-	1,800,435
397,405,933	58,829,702	85,885,579
394,297,673	59,928,187	78,854,759
1,177,912	-	125,000
15,785	3,835	26,500
395,491,370	59,932,022	79,006,259
$ 15,025,208	$ 3,106,292	$ 28,860,256

EXHIBIT C-3

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30	
	1984	1983
TAXES		
Property Taxes		
Unorganized Territories	$ 1,223,285	$ -
Spruce Budworm Tax	5,223,298	5,772,450
Sales and Use Tax	15,265,023	10,751,195
Income Tax	12,368,986	10,799,083
Gasoline Tax	998,896	806,284
Public Utilities Tax	1,753,988	1,300,000
Inland Fishing, Hunting and Related Taxes	7,825,176	7,536,083
Snowmobile Fees	253,666	230,377
Other Taxes on Specific Businesses and Organizations		
Potato Tax	449,372	453,871
Sardine Tax	222,043	239,587
Insurance Companies	2,283,247	1,320,829
Banks and Banking	1,226,849	985,104
Milk Purchases by Dealers	607,301	705,934
Pari-Mutuels	696,528	652,986
Other Taxes	3,906,558	3,421,368
	54,304,216	44,975,151
FINES, FORFEITS AND PENALTIES	338,581	302,718
INCOME FROM INVESTMENTS	372,813	335,581
INTERGOVERNMENTAL REVENUE:		
Federal Government	455,986,224	425,886,324
Cities, Towns and Counties	420,853	971,697
REVENUE FROM PRIVATE SOURCES	13,438,280	10,785,957
SERVICE CHARGES FOR CURRENT SERVICES	9,182,977	6,384,323
SALES AND COMPENSATION FOR LOSS OF PROPERTY	1,629,683	925,133
TRANSFERRED FROM BUREAU OF ALCOHOLIC BEVERAGES	2,737,712	2,586,530
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS	1,871,673	1,757,862
	$ 540,283,013	$ 494,911,276

1984 Budgeted Revenue	Federal Expenditures	Federal Block Grants	Other Special Revenue
$ 2,203,797	$ -	$ -	$ 1,223,285
7,800,240	-	-	5,223,298
15,513,375	-	-	15,265,023
13,553,446	-	-	12,368,986
837,365	-	-	998,896
1,460,000	-	-	1,753,988
7,756,234	-	-	7,825,176
324,225	-	-	253,666
605,000	-	-	449,372
300,000	-	-	222,043
2,062,776	-	-	2,283,247
927,200	-	-	1,226,849
653,252	-	-	607,301
696,704	-	-	696,528
3,807,528	-	-	3,906,558
58,501,142	-	-	54,304,216
398,474	-	-	338,581
17,767	206,936	-	165,877
562,111,461	397,156,522	58,829,702	-
742,602	-	-	420,853
13,230,585	-	-	13,438,280
11,351,969	-	-	9,182,977
1,370,500	4,709	-	1,624,975
2,596,193	-	-	2,737,712
872,456	-	-	1,871,673
$ 651,193,149	$ 397,368,167	$ 58,829,702	$ 84,085,144

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Resources	
		Allocated	Unallocated
GENERAL GOVERNMENT			
Attorney General Department	$ 96,352	$ -	$ 377,239
Audit Department	52,703	-	293,655
Executive Department			
Federal-State Coordinator	80	-	4,800
State Development Office	6,512	-	1,325
State Planning Office	10,059,693	13,274,000	1,150,297
Criminal Justice Planning and Assistance Agency	118,367	-	323
Community Services	2,356,122	38,739,345	3,508,662
Office of Manpower Planning	1,260	-	6,219,758
Office of Energy Resources	25,579	-	317,212
Other	40	-	-
Finance and Administration Department			
Bureau of Purchases	92	-	-
Bureau of Public Improvements	39	-	5,000
Unorg. Terr. Education and Services Bureau of Taxation	5,267,766	-	1,356,808
Alcohol Premium Research Fund	655,659	-	2,743,643
Supreme Judicial Superior and District Courts	21,021	-	-
Legislature	5,114	-	298,502
Secretary of State			
Administration	13,775	-	11,400
Highway Safety	26,069	-	3,514
State Archives	16,299	-	11,782
Treasury-Municipal Revenue Sharing	36,676	-	27,634,041
Board of Bar Examiners	8,831	-	39,345
Accident Sickness and Health Ins.	13,815	-	89,683
	18,781,864	52,013,345	44,066,989
ECONOMIC DEVELOPMENT			
Agriculture, Food and Rural Resources Dept.	1,475,069	-	4,912,935
Business Regulation Dept.	1,899,492	-	3,834,739
Marine Resources Dept.	534,736	-	936,519
Independent Agencies			
Regulatory Boards	33,614	-	96,585
Public Utilities Commission	1,601,263	-	1,757,530
Blueberry Advisory Board	169,847	-	237,516
Maine Sardine Council	131,397	-	222,471
	5,845,418	-	11,998,295

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Lapsed	Encumbrances Carried	Unencumbered Balances
$ 92,547	$ 566,138	$ 433,334	$ -	$ 9,863	$ 122,941
-	346,358	313,275	-	-	33,083
-	4,880	275	-	-	4,605
12,546	20,383	18,205	-	-	2,179
(45,096)	24,438,894	8,480,553	5,007,413	11,549,430	(598,502)
(60,191)	58,499	48,968	-	1,000	8,531
19,987	44,624,116	34,021,768	8,842,102	4,664,096	(2,903,850)
152,848	6,373,866	6,344,389	-	22,926	6,551
62,305	405,096	357,537	-	28,127	19,432
-	40	-	-	-	40
-	92	-	-	-	92
-	5,039	5,000	-	-	39
-	6,624,574	1,551,059	-	-	5,073,516
(2,526,799)	872,503	-	-	-	872,503
75,192	96,213	19,768	-	-	76,445
-	303,616	160,641	-	-	142,975
-	25,175	9,862	-	-	15,313
-	29,583	6,937	-	12,777	9,869
-	28,081	18,856	-	220	9,005
-	27,670,717	27,579,003	-	-	91,713
-	48,176	29,078	-	-	19,096
-	103,498	76,261	-	-	27,237
(2,216,661)	112,645,537	79,474,769	13,849,515	16,288,439	3,032,813
55,714	6,443,718	4,585,067	-	211,334	1,647,318
24,401	5,758,632	2,828,194	-	68,164	2,862,274
202,286	1,673,541	948,543	-	55,767	669,230
(9,765)	120,434	65,052	-	-	55,382
-	3,358,793	1,497,604	-	184,996	1,676,193
-	407,363	156,771	-	-	250,593
-	353,868	185,336	-	-	168,532
272,636	18,116,349	10,266,567	-	520,261	7,329,522

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Resources	
		Allocated	Unallocated
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration	$ 175,914	$ 635,851	$ 252,629
Local School Nutrition Program	7,403	-	13,099,262
Schooling of Children in Unorg. Territories	44,131	3,709	5,006
School Construction Aid	745	1,793,813	23,037
Vocational Education			
Administration	100,730	-	4,629,145
Vocational Education Trust Funds	439,740	-	60,721
Central Maine Voc. Tech. Inst.	67,900	-	352,980
Eastern Maine Voc. Tech. Inst.	22,546	-	652,444
Kennebec Valley Voc. Tech. Inst.	94,564	-	265,045
Northern Maine Voc. Tech. Inst.	222,384	-	1,114,303
Southern Maine Voc. Tech. Inst.	277,720	-	1,059,988
Washington County Voc. Tech. Inst.	46,066	-	789,866
Adult Education	83,820	-	708,827
Children - Low Income and Exceptional	280,528	25,406	21,802,598
Student Loan Programs	1,846,199	-	4,938,400
Other Educational Programs	134,108	-	721,556
Governor Baxter School for the Deaf	30,298	80	95,230
Maine Historic Preservation Commission	4,236	-	608,156
Arts and Humanities	22,290	-	408,006
State Library	72,750	-	665,583
Museum	92,587	-	77,634
	4,066,659	2,458,859	52,330,416
HUMAN SERVICES			
Human Services Department			
Administration	440,803	8,447,174	70,184
Bureau of Health	370,807	-	9,587,156
Emergency Medical and Disease Prevention	2,662	961,053	-
Medical Care Administration	139,734	-	5,983,544
S.S.I. Disabled and Genetic Disease	1,701,327	3,170,205	151,776,274
Bureau of Social Welfare	31,983	-	10,128,601
Aid to Families with Dependent Children	1,591,757	-	53,995,942
Bureau of Resource Development	23,018	51,000	176,060
Miscellaneous Social Services	188,873	430,494	5,134,292
Purchased Services	491,973	3,069,609	-
Child Welfare Services	177,691	50,000	744,510
Bureau of Rehabilitation	989,859	2,411,913	9,787,555
Bureau of Maine's Elderly	113,005	-	5,303,734
Other Human Services Programs	731,337	-	749,575
Mental Health and Mental Retardation			
Community Mental Health	70,323	2,237,129	193,644
Title XX Federal Mental Health	-	295,164	-
Food	-	-	-
Capital Construction, Repairs and Improv.	103,613	-	230

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 1,064,394	$ 709,804	$ 247,342	$ 111,522	$ (4,276)
(276,761)	12,829,904	12,785,533	-	84,628	(40,257)
122,699	175,545	123,912	-	1,301	50,333
1,532,490	3,350,085	1,797,172	9,941	760	1,542,211
(2,411,092)	2,318,783	2,259,683	-	49,131	9,969
-	500,461	34,905	-	-	465,556
113,328	534,208	473,400	-	-	60,807
257,037	932,027	853,206	-	1,903	76,918
333,427	693,036	583,627	-	3,494	105,915
509,970	1,846,657	1,718,914	-	54,860	72,883
883,116	2,220,824	1,980,387	-	3,216	237,221
308,540	1,144,472	1,038,878	-	69,310	36,284
(12,659)	779,988	717,818	-	6,339	55,830
(423,490)	21,685,042	21,588,398	23,346	46,837	26,460
(3,580)	6,781,019	3,419,525	-	683	3,360,812
345,305	1,200,969	1,151,321	-	64,219	(14,570)
64,811	190,419	162,153	151	2,100	26,015
(31,461)	580,931	557,679	-	5,241	18,011
-	430,296	420,879	-	-	9,416
-	738,333	453,947	-	454	283,933
31,461	201,682	123,361	-	550	77,771
1,343,141	60,199,075	52,954,502	280,780	506,548	6,457,242
7,577,664	16,535,825	15,140,034	509,911	142,508	743,372
(19,002)	9,938,961	9,542,728	-	306,821	89,410
-	963,715	893,404	36,080	34,231	-
(1,558,000)	4,565,278	4,469,440	-	545,044	(449,208)
(1,000,000)	155,647,806	151,233,887	851,592	159,923	3,402,404
(4,594,220)	5,566,364	5,247,881	-	91,667	226,817
-	55,587,699	53,179,271	-	-	2,408,428
(2,502)	247,576	141,888	27,778	19,990	57,920
(251,555)	5,502,104	5,335,817	41,354	109,974	14,958
58,840	3,620,422	3,127,258	118,238	356,555	18,372
-	972,201	960,200	12,001	17,037	(17,037)
1,518,171	14,707,498	13,325,193	90,398	494,944	796,962
11,900	5,428,639	5,305,441	-	233	122,966
-	1,480,912	556,554	-	2,660	921,698
246,525	2,747,621	2,540,873	9,343	213,529	(16,123)
-	295,164	249,678	34,161	11,325	-
50,542	50,542	46,836	-	-	3,707
-	103,843	26,361	-	29,207	48,275

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Resources	
		Allocated	Unallocated
HUMAN SERVICES (CON'T)			
Mental Health and Mental Retardation (Con't)			
Augusta Mental Health Institution	$ 75,693	$ -	$ 450,769
Bangor Mental Health Institution	38,591	-	25,374
Community Mental Retardation Services	11,235	-	229,281
Title XX Federal Mental Retardation	-	988,102	-
Pineland Center	33,161	-	66,569
Aroostook Residential Center	3,676	-	40
Elizabeth Levinson Center	3,469	-	8,000
Corrections			
Administration	25,864	-	227,600
Community Correctional Services	1,867	-	13,260
Correctional Improvement Fund	36	-	-
Corrections Food	24,466	-	-
Alcohol and Drug Abuse	4,055	-	-
Capital Construction, Repairs and Improv.	6,831	-	9,954
Maine Youth Center-South Portland	43,598	-	2,327
Maine Correctional Center	56,194	-	1,713
State Prison	3,504	-	7,138
Independent Agencies			
Human Resources Council	4,104	74,459	-
Human Rights Commission	18,149	-	175,812
Advisory Council Status of Women	5,480	-	7,385
Maine Health Care Fin. Com.	-	-	252,541
	7,528,738	22,186,302	255,109,064
MANPOWER			
Labor Department			
Bureau of Labor and Industry	126,391	-	240,210
Employment Security Comm. Admin.	219,535	-	13,816,824
Manpower Allowance	1,754	-	31,443
Manpower Development and Training	35,698	-	5,181,742
Benefit Account	213,089	-	174,748
Trust Fund Account	-	-	15,829,000
	596,467	-	35,273,967
NATURAL RESOURCES			
Conservation Department			
Central Administration	78,378	-	19,068
Parks - Gov. Land Imp. Fund	151,483	-	-
Bureau of Forestry	2,347,513	-	6,064,296
Bureau of Geology	342,429	-	224,978
Land Use Regulation Commission	146	-	-
Bureau of Public Lands	395,512	-	1,381,889
Bureau of Parks and Recreation	37,020	-	373,208
Boating Facilities Fund	589,128	-	534,579
Snowmobile Trail Fund	653,641	-	321,800
Other	28,469	-	11,680

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Lapsed	Encumbrances Carried	Unencumbered Balances
$ 1,122	$ 527,584	$ 351,102	$ -	$ -	$ 176,482
19,123	83,088	47,838	-	4,493	30,757
-	240,516	231,760	-	52,817	(44,061)
-	988,102	859,374	8,728	120,000	-
10,813	110,543	83,642	325	457	26,119
-	3,716	-	-	1,534	2,182
12,910	24,379	16,257	-	2,552	5,570
-	253,464	248,959	-	26,312	(21,806)
-	15,127	10,700	-	11,450	(7,024)
-	36	36	-	-	-
160,461	184,927	161,082	-	-	23,845
234,736	238,791	235,267	-	3,524	-
-	16,785	4,256	-	-	12,529
164,589	210,514	147,753	74	-	62,687
185,079	242,986	144,002	-	17,528	81,456
32,451	43,093	20,295	-	728	22,070
8,000	86,563	85,828	21	-	713
-	193,961	128,459	-	-	65,502
-	12,865	6,231	-	4,200	2,435
-	252,541	133,748	-	59,733	59,061
2,867,647	287,691,751	274,239,333	1,740,004	2,840,976	8,871,438
37,181	403,782	244,664	-	32,798	126,319
70,280	14,106,639	13,890,351	-	1,046,502	(830,213)
(10)	33,187	33,187	-	-	-
(486,759)	4,730,681	4,666,767	-	6,601	57,312
15,829,000	16,216,837	16,006,162	-	-	210,676
(15,829,000)	-	-	-	-	-
(379,308)	35,491,126	34,841,131	-	1,085,901	(435,906)
157,909	255,355	72,823	-	133,690	48,842
(2,605)	148,878	147,063	-	750	1,065
(72,281)	8,339,528	6,421,794	-	624,021	1,293,713
7,530	574,937	287,262	-	74,487	213,188
-	146	141	-	-	5
(54,272)	1,723,129	843,664	-	121,852	757,613
9,952	420,180	343,346	-	79,649	(2,815)
(12,582)	1,111,125	427,292	-	266,948	416,884
15,967	991,408	460,923	-	99,614	430,870
(3,281)	36,868	11,173	-	-	25,695

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Resources	
		Allocated	Unallocated
NATURAL RESOURCES (CON'T)			
Environmental Protection Department			
Administration	$ 18,382	$ -	$ -
Bureau of Air Quality Control	21,290	-	510,800
Bureau of Land Quality Control	84,909	-	229,434
Bureau of Water Quality Control	178,824	-	525,600
Waste Treatment Planning	41,705	-	1,745,371
Maine Coastal Protection Fund	137,707	-	1,494,770
Low Level Waste Site Fund	2,819	-	84,723
White Water Rafting	-	-	52,569
Inland Fisheries and Wildlife			
Administrative, Warden and Biological Serv	1,209,592	-	10,311,794
Non-game Wildlife Fund	-	-	105,815
Atlantic Sea Run Salmon Comm.	63,671	-	63,630
Snowmobile Registration	16,191	-	300,473
Watercraft Registration and Safety	76,590	-	526,927
Independent Agencies			
Baxter State Park Authority	47,811	-	759,358
Maine Forest Authority	18,403	-	-
	6,541,613	-	25,642,762
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Service Department			
Veterans Memorial Cemetery	-	-	38,249
Bureau of Civil Emergency Preparedness	218,195	-	1,171,253
Public Safety Department			
State Police	308,237	-	584,770
Maine Criminal Justice Academy	105,128	-	172,178
State Fire Marshal	115,421	-	927,847
	746,981	-	2,894,297
TRANSPORTATION			
Transportation Department			
Highway Safety	255,512	-	2,484,220
Administration Costs	59,191	-	1,096,157
Construction of Highways	1,929,718	-	50,104,822
Maintenance of Highways	29,506	-	235,890
Bureau of Aeronautics	2,020	-	64,380
Other	57,145	-	152,052
	2,333,092	-	54,137,521
	$ 46,440,832	$ 76,658,506	$481,453,311
DETAIL OF TOTAL			
Federal Expenditure Fund	$ 11,932,733	$ -	$397,368,167
Federal Block - Grant	12,567,164	76,658,506	-
Other Special Revenue Funds	21,940,935	-	84,085,144
	$ 46,440,832	$ 76,658,506	$481,453,311

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Lapsed	Encumbrances Carried	Unencumbered Balances
$ 195,209	$ 213,591	$ 198,158	$ -	$ -	$ 15,433
(28,625)	503,465	483,015	-	4,444	16,006
47,436	361,779	258,198	-	13,076	90,506
(39,123)	665,301	499,793	-	33,975	131,533
(167,525)	1,619,551	1,532,282	-	175,017	(87,748)
(21,000)	1,611,477	1,386,391	-	121,695	103,391
(46,500)	41,042	5,188	-	-	35,854
(11,250)	41,319	33,750	-	-	7,569
355,000	11,876,386	10,704,792	-	122,555	1,049,040
-	105,815	-	-	-	105,815
-	127,301	57,984	1	18,331	50,986
(168,524)	148,140	129,766	-	-	18,375
(300,000)	303,517	227,774	-	8,320	67,425
-	807,169	790,237	-	17,717	(786)
(13)	18,390	605	-	1,400	16,385
(138,578)	32,045,797	25,323,414	1	1,917,541	4,804,844
-	38,249	21,178	-	9,943	7,128
-	1,389,448	1,180,468	-	18,996	189,983
(18,199)	874,808	642,403	-	68,579	163,826
-	277,306	139,039	-	27,531	110,736
-	1,043,268	792,889	-	23,907	226,472
(18,199)	3,623,079	2,775,977	-	148,956	698,145
(6,790)	2,732,942	2,182,019	-	265,916	285,008
17,498	1,172,846	1,109,941	-	-	62,907
(34,305)	52,000,235	49,555,464	-	-	2,444,772
-	265,396	210,890	-	-	54,505
-	66,400	63,866	-	-	2,533
-	209,197	82,746	-	107	126,344
(23,597)	56,447,016	53,204,926	-	266,023	2,976,069
$ 1,707,081	$606,259,730	$533,080,620	$ 15,870,300	$ 23,574,645	$ 33,734,167
$ 21,981	$409,322,881	$394,297,673	$ -	$ 7,672,838	$ 7,352,370
(3,835)	89,221,835	59,928,187	15,870,300	13,423,348	-
1,688,935	107,715,014	78,854,759	-	2,478,459	26,381,797
$ 1,707,081	$606,259,730	$533,080,620	$ 15,870,300	$ 23,574,645	$ 33,734,167

EXHIBIT C-5

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1984	1983
PERSONAL SERVICES		
Salaries and Wages	$ 63,077,669	$ 54,977,405
Retirement Costs	10,160,713	9,346,622
Health Insurance and Other Fringe Benefits	3,426,324	2,675,819
Unemployment Reimbursements	217,811	496,410
	76,882,517	67,496,256
CONTRACTUAL SERVICES		
Professional Fees and Special Services	11,873,146	10,786,582
Traveling Expenses	3,454,471	2,748,109
Operating State-owned Vehicles	1,281,126	1,233,864
Utility Services	2,441,761	1,988,321
Rents	2,812,367	2,224,862
Repairs	777,374	729,036
Insurance	137,350	87,992
General Operating Expenses	6,609,195	4,121,252
	29,386,790	23,920,018
COMMODITIES		
Foods	235,163	220,192
Fuels	299,492	152,597
Office Supplies	647,097	643,756
Clothing and Clothing Materials	109,087	131,804
Other Departmental & Institutional Supplies	2,820,094	2,029,814
	4,110,933	3,178,163
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	20,000	98,000
To Cities, Towns and Counties	66,793,598	58,815,817
To Public and Private Organizations	79,275,428	69,020,174
To Individuals:		
Aid to Families with Dependent Children	54,824,747	51,232,828
Assistance and Medical Care	159,244,611	143,182,135
Unemployment and Compensation Benefits	16,032,862	18,472,994
Miscellaneous	282,707	174,409
Pensions and Compensation for Injuries	301,138	227,544
	376,775,091	341,223,901
CAPITAL OUTLAYS		
Highway Contract Payments	37,551,979	49,957,167
Other	5,826,334	2,383,561
	43,378,313	52,340,728
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Transfer to Other Funds	2,546,974	2,663,229
	2,546,974	2,663,229
TOTAL EXPENDITURES	$ 533,080,620	$ 490,822,295

PROCEEDS OF BONDS FUNDS

General obligation and self-liquidating bond proceeds are recorded in the Proceeds of Bonds Funds. (Highway bond proceeds are reflected in the Highway Fund in conjunction with the regular highway construction program). During the 1984 fiscal year general obligation bonds in the amount of $26,555,000 were issued. $12,300,000 of these bonds is accounted for in the Highway Fund.

EXHIBIT D-1

PROCEEDS OF BONDS FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1984	1983
ASSETS		
Equity in Treasurer's Demand Cash and/or Invest.	$ 18,624,983	$ 20,675,808
Other Assets	5	-
	$ 18,624,988	$ 20,675,808
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 412,917	$ 520,559
Due to Other Funds	5	-
	412,922	520,559
Fund Equity		
Encumbered	9,858,308	12,728,288
Unencumbered	8,353,758	7,426,961
	18,212,066	20,155,249
	$ 18,624,988	$ 20,675,808

EXHIBIT D-2

PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Proceeds from Bonds and Bond Anticipation Notes
CAPITAL PROJECTS		
GENERAL GOVERNMENT		
Bureau of Public Improvements		
Energy Conservation - State Buildings	$ 1,738,882	$ 1,000,000
ECONOMIC DEVELOPMENT		
Potato Marketing Improvement Fund	-	2,000,000
EDUCATION AND CULTURE		
Vocational Technical Institutes		
Central Maine	21,981	-
Eastern Maine	10,370	-
Southern Maine	211,604	-
Northern Maine	8,894	-
Kennebec Valley	19,533	-
	272,382	-
HUMAN SERVICES		
Mental Health and Corrections		
Maine Youth Center	8,128	-
State Prison	131,741	-
	139,869	-
NATURAL RESOURCES		
Conservation Department		
Bureau of Parks and Recreation	2,435,147	-
Inland Fisheries and Wildlife	747,138	-
	3,182,285	-
PUBLIC PROTECTION		
Military Bureau	3,520	-
	3,520	-
TRANSPORTATION		
Maine State Pier - Portland	98,580	-
Maine State Ferry Services	183,477	1,500,000
Public Fish Piers	1,468,725	-
Construction of Port Facilities	1,517,324	1,500,000
	3,268,106	3,000,000
Total Capital Projects	8,605,044	6,000,000

Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Encumbrances Carried	Unexpended Balance June 30, 1984 Unencumbered Balance
$ -	$ -	$ 2,738,882	$ 1,518,621	$ 342,345	$ 877,916
-	-	2,000,000	2,000,000	-	-
-	-	21,981	21,392	-	589
-	-	10,370	-	-	10,370
-	-	211,604	190,806	12,916	7,881
-	-	8,894	8,010	-	884
-	-	19,533	7,747	1,564	10,222
-	-	272,382	227,955	14,480	29,946
-	-	8,128	8,128	-	-
-	-	131,741	-	-	131,741
-	-	139,869	8,128	-	131,741
75,522	-	2,510,668	609,923	57,077	1,843,669
33,464	-	780,602	550,998	40,665	188,939
108,986	-	3,291,270	1,160,921	97,742	2,032,608
-	-	3,520	26	-	3,494
-	-	3,520	26	-	3,494
-	-	98,580	1,981	-	96,599
-	-	1,683,477	154,004	29,678	1,499,795
-	-	1,468,725	758,492	20,656	689,578
-	-	3,017,324	1,860,581	25,250	1,131,493
-	-	6,268,106	2,775,058	75,584	3,417,465
108,986	-	14,714,029	7,690,709	530,151	6,493,170

EXHIBIT D-2

PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1984

	Balance Forward 7-1-1983 Adjusted	Proceeds from Bonds and Bond Anticipation Notes
OTHER		
Student Loans	$ 175,000	$ -
Energy Conservation - Public Schools	2,071,449	-
University of Maine	1,000,000	-
Environmental Protection	6,956,359	8,000,000
Construction and Improvements to Airports	878,211	255,000
Railroad Right of Way Division	115,000	-
	11,196,019	8,255,000
	$ 9,801,063	$ 14,255,000

Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1984 Encumbrances Carried	Unexpended Balance June 30, 1984 Unencumbered Balance
$ -	$ -	$ 175,000	$ -	$ -	$ 175,000
-	-	2,071,449	80,601	-	1,990,848
-	-	1,000,000	1,000,000	-	-
-	-	14,956,359	6,792,780	9,328,158	(1,164,579)
-	-	1,133,211	388,893	-	744,318
-	-	115,000	-	-	115,000
-	-	19,451,019	8,262,274	9,328,158	1,860,587
$ 108,986	$ -	$ 34,165,048	$ 15,952,983	$ 9,858,308	$ 8,353,758

EXHIBIT D-3

PROCEEDS OF BONDS FUNDS

DEBT SERVICE REQUIREMENTS TO MATURITY
SELF-LIQUIDATING BONDS

Fiscal Year	Principal	Interest
1985	$ 1,170,000	$ 981,243
1986	1,185,000	927,987
1987	1,260,000	874,030
1988	1,275,000	820,195
1989	1,340,000	765,887
1990	1,345,000	709,337
1991	1,420,000	652,540
1992	1,445,000	596,065
1993	1,365,000	539,917
1994	1,390,000	483,465
1995	1,370,000	426,137
1996	1,425,000	366,467
1997	1,455,000	304,445
1998	1,290,000	247,282
1999	875,000	196,340
2000	840,000	158,527
2001	715,000	125,580
2002	710,000	94,552
2003	595,000	66,447
2004	520,000	42,010
2005	400,000	20,160
2006	355,000	9,660
2007	70,000	4,125
2008	20,000	750
	$ 23,835,000	$ 9,413,148

DEBT SERVICE FUNDS

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. During the 1984 fiscal year the State retired $32,183,827 in debt and paid $19,802,762 in interest.

EXHIBIT E-1

DEBT SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1984	1983
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 2,641,780	$ 3,050,504
Cash - Other	564,903	604,623
	$ 3,206,683	$ 3,655,127
LIABILITIES AND FUND EQUITY		
Bonds Matured - Not Presented for Payment	$ 100,039	$ 160,370
Interest Matured - Not Presented for Payment	464,864	444,253
Fund Equity	2,641,780	3,050,504
	$ 3,206,683	$ 3,655,127

EXHIBIT E-2

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND FUND EQUITY

	JUNE 30	
	1984	1983
REVENUES		
Student Housing and Dining Facility Fees - Vocational Technical Institutes	$ 311,713	$ 297,435
Contribution from University of Maine and Maine Veterans Home	1,616,103	1,684,656
Income from Investments	2,250,040	3,433,828
Transfers from Other Funds		
General Fund	32,549,608	26,160,294
Highway Fund	14,491,660	12,185,648
Lapsed Balances and Other Transfers	358,740	73,085
	51,577,864	43,834,946
EXPENDITURES		
Redemption of Bonds	31,668,827	27,300,071
Interest on Bonds	20,317,762	18,519,946
	51,986,589	45,820,017
EXCESS TO FUND EQUITY	(408,725)	(1,985,071)
FUND BALANCE AT BEGINNING OF YEAR	3,050,504	5,035,575
FUND BALANCE AT END OF YEAR	$ 2,641,780	$ 3,050,504

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ 1,199,221	$ -	$ 1,442,559
240,255	234,005	90,644
$ 1,439,476	$ 234,005	$ 1,533,203
$ 65,039	$ -	$ 35,000
175,216	234,005	55,644
1,199,221	-	1,442,559
$ 1,439,476	$ 234,005	$ 1,533,203

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ -	$ -	$ 311,713
-	-	1,616,103
2,102,418	-	147,623
32,549,608	-	-
-	14,491,660	-
358,740	-	-
35,010,766	14,491,660	2,075,439
23,453,136	7,215,000	1,000,691
12,096,473	7,276,660	944,629
35,549,609	14,491,660	1,945,320
(538,843)	-	130,119
1,738,064	-	1,312,441
$ 1,199,221	$ -	$ 1,442,559

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities which provide services to the general public on a user-charge basis. Such funds are largely intended to be self-supporting, thus the enterprise accounts include fixed assets, depreciation and debt service.

The principal Enterprise Funds included:

Bureau of Alcoholic Beverages - The sale of alcoholic beverages is controlled through State-operated stores or licensed agents. Net income from the operation of the Bureau of Alcoholic Beverages is transferred to the General Fund.

Department of Transportation Services - The Department of Transportation operates the Augusta Airport, marine ports and the ferry services in the mid-coastal region of the State. Outstanding debt relating to the ferry service was $20,000 at June 30, 1984. The amount is repayable in varying installments through 1985 with interest at approximately 3 percent.

EXHIBIT F-1

ENTERPRISE FUNDS

COMPARATIVE BALANCE SHEET

	June 30		Bureau of Alcoholic Beverages	Department of Transportation
	1984	1983		
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 10,254,644	$ 6,503,692	$ 2,649,143	$ 1,861,951
Cash - Other	997,119	400,136	915,304	1,650
Accounts and Notes Receivable - Less Allowance for Possible Losses	1,072,461	4,768,786	7,800	25,134
Due from Other Funds	396	1,989	-	-
Inventories	5,257,287	9,177,038	4,439,793	181,063
Prepaid Expenses and Other Assets	53,878	46,790	33,395	27
	17,635,785	20,898,368	8,045,435	2,069,825
Long Term Receivables and Acquired Properties, Net	-	364,471	-	-
Plant and Equipment				
Land, Buildings, Structures and Equipment	12,492,469	7,725,589	1,135,290	9,157,667
Construction in Progress	5,271,000	5,271,000	-	5,271,000
	17,763,469	12,996,589	1,135,290	14,428,667
Less Allowance for Depreciation and Bond Amortization	4,517,161	4,169,178	874,803	2,757,139
Net Plant and Equipment	13,246,308	8,827,411	260,487	11,671,528
	$ 30,882,092	$ 30,090,250	$ 8,305,923	$ 13,741,353
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 3,487,984	$ 4,899,729	$ 3,221,070	$ 75,959
Due to Other Funds	39,730	32,132	32,840	27
Other Current and Accrued Liabilities	12,757	6,064	-	-
Total Current Liabilities	3,540,076	4,937,925	3,253,910	75,986
Bonds Payable	20,000	130,000	-	20,000
Working Capital Advance from General Fund	5,038,506	5,063,506	4,528,506	-
Fund Equity				
Contributions from Other Funds	33,922,353	30,129,798	523,507	26,793,284
Retained Earnings (Deficit)	(11,639,239)	(10,170,979)	-	(13,147,918)
	22,283,114	19,958,819	523,507	13,645,366
	$ 30,882,092	$ 30,090,250	$ 8,305,923	$ 13,741,353

Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
$ 644,987	$ 39,944	$ 210,708	$ 17,059	$ 67,593	$ 4,763,259
-	500	7,000	71,665	1,000	-
371,892	5,698	2,393	135,603	88,669	435,272
-	396	-	-	-	-
-	292,558	210,628	133,245	-	-
-	4,511	3,435	12,488	23	-
1,016,879	343,607	434,164	370,060	157,285	5,198,531
-	-	-	-	-	-
-	414,986	1,084,581	142,094	557,851	-
-	-	-	-	-	-
-	414,986	1,084,581	142,094	557,851	-
-	332,011	424,949	103,310	24,949	-
-	82,975	659,632	38,784	532,902	-
$ 1,016,879	$ 426,582	$ 1,093,796	$ 408,844	$ 690,187	$ 5,198,531
$ -	$ 41,902	$ 67,773	$ 71,649	$ 9,268	$ 364
-	4,511	135	2,195	23	-
-	12,757	-	-	-	-
-	50,170	67,908	73,844	9,291	364
-	-	-	-	-	-
-	-	-	335,000	175,000	-
389,373	203,550	534,990	-	477,650	5,000,000
627,506	163,862	490,898	-	28,246	198,167
1,016,879	367,412	1,025,888	-	505,896	5,198,167
$ 1,016,879	$ 426,582	$ 1,093,796	$ 408,844	$ 690,187	$ 5,198,531

EXHIBIT F-2

ENTERPRISE FUNDS

DEPARTMENT OF TRANSPORTATION
BALANCE SHEETS JUNE 30, 1984

	Total June 30, 1984	Island Ferry Service	Augusta State Airport	Marine Ports
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 1,861,951	$ 1,041,573	$ 99,817	$ 720,561
Cash-Other	1,650	1,650	-	-
Accounts and Notes Receivable - Less Allowance for Possible Losses	25,134	5,926	17,608	1,600
Inventories	181,063	181,063	-	-
Prepaid Expense and Other Assets	27	27	-	-
	2,069,825	1,230,239	117,425	722,161
Plant and Equipment				
Land, Buildings, Structures and Equipment	9,157,667	3,237,716	1,319,276	4,600,675
Construction in Progress	5,271,000	-	5,271,000	-
	14,428,667	3,237,716	6,590,276	4,600,675
Less Allowance for Depreciation and Amortization	2,757,139	2,480,000	218,964	58,175
	11,671,528	757,716	6,371,312	4,542,500
	$ 13,741,353	$ 1,987,955	$ 6,488,737	$ 5,264,660
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 75,959	$ 73,202	$ 2,664	$ 93
Other Current and Accrued Liabilities	27	27	-	-
Total Current Liabilities	75,986	73,229	2,664	93
Bonds Payable	20,000	20,000	-	-
Fund Equity				
Contributions from Other Funds	26,793,284	14,207,695	7,510,318	5,075,270
Retained Earnings (Deficit)	(13,147,918)	(12,312,969)	(1,024,245)	189,297
	13,645,366	1,894,726	6,486,073	5,264,567
	$ 13,741,353	$ 1,987,955	$ 6,488,737	$ 5,264,660

EXHIBIT F-3

ENTERPRISE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1984

	Total	Bureau of Alcoholic Beverages	Department of Transportation
REVENUES			
Sales	$ 84,918,524	$ 67,934,340	$ -
Less Cost of Goods Sold	51,377,200	40,575,099	-
	33,541,324	27,359,241	-
Malt Beverages and Wine Taxes	7,146,665	7,146,665	-
License Fees	1,582,188	1,582,188	-
Other Fees and Service Charges	3,701,942	2,737,712	838,586
Other Revenues	209,562	43,395	126,767
Total Operating Revenues	46,181,681	38,869,201	965,353
EXPENSES			
Personal Services and Fringe Benefits	6,606,293	4,529,675	1,238,588
Professional Fees and Services	625,227	41,806	190,744
Transportation	1,076,514	377,671	606,835
Rents and Repairs	730,669	522,692	142,664
Utilities and Fuel	586,506	279,514	77,150
Depreciation	220,365	47,904	68,815
Other General Operating Expense	1,386,313	537,736	317,380
Default Payments and Loss on Disposition of Acquired Properties	4,782	-	-
Total Expenses	11,236,669	6,336,998	2,642,176
NET OPERATING INCOME (LOSS)	34,945,012	32,532,203	(1,676,823)
NON-OPERATING REVENUES & EXPENSES			
Adjustment Prior Years Transactions	33,793	-	-
Interest Income	604,486	-	218,709
Interest Expense	(3,576)	-	(2,370)
	634,703	-	216,339
NET INCOME (LOSS)	35,579,715	32,532,203	(1,460,484)
RETAINED EARNINGS (DEFICIT) - July 1, 1983	(10,170,980)	-	(11,687,433)
TRANSFERRED TO OTHER FUNDS	(37,047,974)	(32,532,203)	-
RETAINED EARNINGS (DEFICIT) - June 30, 1984	$(11,639,239)	$ -	$(13,147,917)

The 1983 Retained Earnings listed in the Enterprise Fund have been adjusted to reflect the removal of the Maine Guarantee Authority's, the Maine Veterans Small Business Authority's and the Maine Small Business Loan Authority's financial records from the State of Maine's financial records. The Maine Guarantee Authority, the Maine Veterans Small Business Loan Authority and the Maine Small Business Loan Authority, have succeeded to the Finance Authority of Maine. (Public Laws 1983, Chapter 519, sub-section 977)

Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
$ -	$ 428,342	$ 370,290	$ 15,958,189	$ 227,362	$ -
-	248,694	515,743	10,013,909	23,755	-
-	179,648	(145,453)	5,944,280	203,607	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	111,790	-	10,547	3,308
-	356	98,621	423	(60,000)	-
-	180,004	64,958	5,944,703	154,154	3,308
-	-	95,848	556,071	186,111	-
-	53,930	10,410	252,332	989	75,015
-	1,093	22,934	50,870	17,112	-
-	16,132	8,160	30,612	8,226	2,184
-	4,336	27,641	182,688	13,605	1,573
-	15,832	49,098	13,767	24,949	-
-	59,475	65,331	367,358	35,259	3,774
-	4,782	-	-	-	-
-	155,580	279,422	1,453,698	286,251	82,546
-	24,424	(214,464)	4,491,005	(132,097)	(79,238)
-	7,277	26,388	-	128	-
38,930	2,891	7,760	25,971	16,178	294,047
-	-	-	(1,206)	-	-
38,930	10,168	34,148	24,765	16,306	294,047
38,930	34,592	(180,316)	4,515,770	(115,791)	214,809
588,576	129,271	671,214	-	144,036	(16,642)
	-	-	(4,515,770)	-	-
$ 627,506	$ 163,863	$ 490,898	$ -	$ 28,245	$ 198,167

EXHIBIT F-4

ENTERPRISE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1984

	Total	Bureau of Alcoholic Beverages	Department of Transportation
SOURCE OF FUNDS			
Net Income (Loss)	$ 35,579,715	$ 32,532,203	$ (1,460,484)
Add: Depreciation	220,365	47,904	68,815
From Operations	35,800,080	32,580,107	(1,391,669)
Transferred from Other Funds	2,387,891	-	1,468,940
Bond Proceeds	2,000,000	-	-
	40,187,971	32,580,107	77,271
APPLICATION OF FUNDS			
Purchase of Plant and Equipment	4,749,262	(5,366)	4,671,913
Transfer to Finance Authority of Maine	6,715,802	-	-
Increase (Decrease) in Non-Current Asset	(85,550)	-	-
Transferred to Other Funds	37,668,310	32,532,203	-
	49,047,824	32,526,837	4,671,913
Increase (Decrease) in Working Capital	$ (8,859,853)	$ 53,270	$ (4,594,642)
ANALYSIS OF CHANGES IN WORKING CAPITAL			
Increase (Decrease) in Current Assets			
Cash	$ 3,818,980	$ 2,443,851	$ 73,446
Receivables	(10,167,778)	(15,118)	(4,605,457)
Inventories	(3,930,403)	(3,973,257)	2,198
Other Assets	15,753	7,750	27
	(10,263,448)	(1,536,775)	(4,529,786)
Decrease (Increase) in Current Liabilities			
Accounts and Mortgages Payable	1,407,060	1,590,046	(64,830)
Other Liabilities	(3,465)	-	(27)
	1,403,595	1,590,046	(64,857)
Increase (Decrease) in Working Capital	$ (8,859,853)	$ 53,270	$ (4,594,642)

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
$ -	$ 38,930	$ 34,591	$ (180,315)	$ 4,515,771	$ (115,789)	$ 214,809
-	-	15,832	49,098	13,767	24,949	-
-	38,930	50,423	(131,217)	4,529,538	(90,840)	214,809
-	685,336	-	233,615	-	-	-
-	-	-	-	-	-	2,000,000
-	724,266	50,423	102,398	4,529,538	(90,840)	2,214,809
-	-	2,403	57,478	22,199	635	-
6,690,311	25,491	-	-	-	-	-
-	-	-	-	-	-	(85,550)
595,336	-	-	-	4,515,771	25,000	-
7,285,647	25,491	2,403	57,478	4,537,970	25,635	(85,550)
$ (7,285,647)	$ 698,775	$ 48,020	$ 44,920	$ (8,432)	$ (116,475)	$ 2,300,359
$ (1,098,736)	$ 605,678	$ 28,071	$ 145,199	$ (110,514)	$ (133,327)	$ 1,865,312
(6,192,484)	92,924	1,145	(1,520)	91,341	26,120	435,272
-	-	41,289	(33,976)	33,343	-	-
-	-	(155)	(272)	8,380	23	-
(7,291,220)	698,602	70,350	109,431	22,550	(107,184)	2,300,584
2,714	173	(10,336)	(64,513)	(36,679)	(5,291)	(225)
2,860	-	(11,994)	-	5,696	-	-
5,574	173	(22,330)	(64,513)	(30,983)	(9,291)	(225)
$ (7,285,647)	$ 698,775	$ 48,020	$ 44,920	$ (8,432)	$ (116,475)	$ 2,300,359

INTERNAL SERVICE FUNDS

Internal Service Funds provide centralized services for other funds. Revenues are derived from user agencies on a cost reimbursement basis. Working capital advances have been provided from the Highway and General Funds.

EXHIBIT G-1

INTERNAL SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30 1984	JUNE 30 1983
ASSETS		
Current Assets		
Equity in Treasurer's Demand Cash and/or Invest.	$ 8,155,314	$ 7,011,135
Cash - Other	1,000	1,000
Accounts and Notes Receivable - Less Allowance for Possible Losses	35,902	29,390
Due from Other Funds	1,925,996	1,924,207
Inventories	4,305,930	4,155,403
Prepaid Expenses and Other Current Assets	48,486	96,073
	14,472,628	13,217,208
Plant and Equipment		
Land, Buildings and Improvements	3,451,501	3,253,355
Machinery and Equipment	32,594,928	32,884,490
	36,046,429	36,137,845
Less Allowance for Depreciation	24,960,857	24,158,607
	11,085,572	11,979,238
	$ 25,558,200	$ 25,196,446
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY		
Current Liabilities		
Accounts Payable	$ 1,196,184	$ 1,239,869
Due to Other Funds	32,701	55,396
Lease Purchase Payable	9,129	68,289
Other Current Liabilities	142,391	169,337
	1,380,405	1,532,891
Working Capital Advances		
From General Fund	111,000	502,606
From Highway Fund	12,582,115	12,582,115
	12,693,115	13,084,721
Fund Equity		
Contributed by Other Funds of Governmental Units	3,766,822	3,766,822
Retained Earnings	7,717,859	6,812,012
	11,484,681	10,578,834
	$ 25,558,200	$ 25,196,446

Highway Garage	Central Computer Services	Insurance Reserve Fund	Postal, Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 1,544,246	$ 528,250	$ 5,465,911	$ 469,747	$ 147,160
-	-	-	1,000	-
15,055	187	-	20,660	-
553,289	556,421	-	816,285	-
3,768,871	64,496	-	472,562	-
1,024	49,513	(24,658)	22,608	-
5,882,485	1,198,867	5,441,253	1,802,862	147,160
3,451,501	-	-	-	-
28,388,499	3,890,205	-	316,224	-
31,840,000	3,890,205	-	316,224	-
21,156,525	3,658,848	-	145,483	-
10,683,475	231,357	-	170,741	-
$ 16,565,961	$ 1,430,225	$ 5,441,252	$ 1,973,603	$ 147,160
$ 194,982	$ 882,624	$ -	$ 114,656	$ 3,921
1,024	30,332	-	1,345	-
-	-	-	9,129	-
-	-	-	142,391	-
196,006	912,956	-	267,521	3,921
-	-	-	111,000	-
12,582,115	-	-	-	-
12,582,115	-	-	111,000	-
2,320,399	25,701	1,224,424	66,298	130,000
1,467,441	491,568	4,216,828	1,528,784	13,239
3,787,840	517,269	5,441,252	1,595,082	143,239
$ 16,565,961	$ 1,430,225	$ 5,441,252	$ 1,973,603	$ 147,160

EXHIBIT G-2

INTERNAL SERVICE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1984

	Total	Highway Garage
REVENUE		
Billings to Departments	$ 26,284,405	$ 13,105,227
Costs of Goods Billed	10,372,093	4,648,995
Gross Income	15,912,312	8,456,232
EXPENSES		
Personal Services	7,435,892	4,805,693
Professional Fees and Special Services	223,811	41,150
Transportation	63,155	8,416
Rents and Repairs	3,574,481	442,461
Utilities and Fuel Oil	560,951	495,523
Depreciation	2,406,248	2,190,342
Other General Operating Expenses	1,889,838	451,890
Insurance Claims Paid	64,572	-
Total Expenses	16,218,948	8,435,475
Net Operating Income (Loss)	(306,636)	20,757
NON-OPERATING REVENUES AND EXPENSES		
Interest Income	849,412	188,332
Gain (Loss) on Sale of Equipment	94,743	(16,110)
Other Income	270,017	102,978
Interest Expense	(1,689)	-
	1,212,483	275,200
Net Income	905,847	295,957
RETAINED EARNINGS - July 1, 1983	6,812,012	1,171,485
RETAINED EARNINGS - June 30, 1984	$ 7,717,859	$ 1,467,442

Central Computer Services	Insurance Reserve Fund	Postal, Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 5,534,364	$ 232,025	$ 7,412,789	$ -
-	-	5,723,098	-
5,534,364	232,025	1,689,691	-
1,650,877	9,309	970,013	-
154,033	130	28,497	-
10,718	-	26,909	17,113
2,884,219	-	247,800	-
46,452	-	18,976	-
179,997	-	35,909	-
689,842	116,778	243,223	388,105
-	64,572	-	-
5,616,138	190,789	1,571,327	405,218
(81,774)	41,236	118,364	(405,218)
23,587	526,834	61,931	48,729
110,500	-	353	-
68	874	133,496	32,601
-	-	(1,689)	-
134,155	527,708	194,091	81,330
52,381	568,944	312,455	(323,888)
439,187	3,647,884	1,216,329	337,127
$ 491,568	$ 4,216,828	$ 1,528,784	$ 13,239

EXHIBIT G-3

INTERNAL SERVICE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1984

	Total	Highway Garage
SOURCE OF FUNDS		
Net Income	$ 905,847	$ 295,956
Add: Depreciation	2,406,248	2,190,342
	3,312,095	2,486,298
APPLICATION OF FUNDS		
Plant and Equipment	1,512,582	1,276,754
Repayment of Working Capital	391,606	-
	1,904,188	1,276,754
Increase (Decrease) in Working Capital	$ 1,407,907	$ 1,209,544
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ 1,144,179	$ 744,978
Receivables	8,302	265,893
Inventories	144,731	69,541
Other Assets	(37,958)	734
	1,259,254	1,081,146
Decrease (Increase) in Current Liabilities		
Payables	126,275	129,132
Other Liabilities	22,377	(734)
	148,652	128,398
Increase (Decrease) in Working Capital	$ 1,407,907	$ 1,209,544

Central Computer Services	Insurance Reserve Fund	Postal Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 52,381	$ 568,944	$ 312,455	$ (323,888)
179,997	-	35,909	-
232,378	568,944	348,364	(323,888)
157,250	-	78,577	-
-	-	47,500	344,106
157,250	-	126,077	344,106
$ 75,128	$ 568,944	$ 222,287	$ (667,994)
$ 345,219	$ 599,845	$ (10,223)	$ (535,639)
(305,088)	-	175,931	(128,434)
58,701	-	16,490	-
(26,329)	(30,901)	18,538	-
72,503	568,944	200,736	(664,073)
2,625	-	(1,561)	(3,921)
-	-	23,112	-
2,625	-	21,551	(3,921)
$ 75,128	$ 568,944	$ 222,287	$ (667,994)

TRUST AND AGENCY FUNDS

The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public. Trust and Agency Funds are classified as either expendable or non-expendable funds.

Expendable funds include the accounts of the Maine State Retirement System, the State Employees Group Life Insurance Fund, interest and other revenue from non-expendable trusts, and various private trusts. In accordance with the research report, Preferred Accounting Practices for State Governments published by the Council of State Governments, the Employment Security Trust Fund is reported as an expendable trust. Prior to 1983 it was reported as a special revenue fund.

Non-expendable trust funds consist of endowments for maintenance and preservation of public lands and other donor restrictions.

EXHIBIT H-1

TRUST AND AGENCY FUNDS

COMPARATIVE BALANCE SHEET

	TOTAL FUNDS	
	June 30	
	1984	1983
ASSETS		
Equity in Treasurer's Demand Cash and/or Invest.	$ 59,415,700	$ 33,673,328
Cash - Other	849,839	3,840,060
Deposits with United States Treasury	35,100,656	10,571,783
Accounts Receivable - Less Allowance for Possible Losses	188,341	20,359
Investments (A)	655,977,198	587,578,592
Other Assets	108,792	95,720
	$ 751,640,527	$ 635,779,842
LIABILITIES, RESERVES AND FUND BALANCES		
Liabilities		
Accounts Payable	$ 12,109,183	$ 5,959,447
Due to Other Funds	10,809	15,268
Other Current Liabilities	2,020,912	2,647,486
	14,140,904	8,622,201
Due to Federal Government	-	5,010,329
Fund Balance		
Retirement System Reserves	656,243,289	569,511,307
Future Losses Reserve	2,170,920	2,597,571
Future Premiums Reserve	10,843,941	10,074,208
Contributions from General Fund	10,000	10,000
Unreserved	68,231,473	39,954,226
	737,499,623	622,147,312
	$ 751,640,527	$ 635,779,842

(A) At cost less ratable amortization of any premium paid and discount on investment in mortgages. The market value of Investments at June 30, 1984 was approximately $643 million.

Total Expendable Funds	NON-EXPENDABLE Total	Land Reserved Trust Fund	Baxter State Park Trust Funds	Other Trust Funds
$ 59,325,040	$ 90,660	$ 24,425	$ 66,180	$ 55
519,691	330,148	188,375	68,473	73,299
35,100,656	-	-	-	-
188,341	-	-	-	-
649,259,100	6,718,099	2,895,174	2,260,052	1,562,873
108,792	-	-	-	-
$ 744,501,620	$ 7,138,907	$ 3,107,974	$ 2,394,705	$ 1,636,227
$ 12,109,183	$ -	$ -	$ -	$ -
10,809	-	-	-	-
2,020,912	-	-	-	-
14,140,904	-	-	-	-
-	-	-	-	-
656,243,289	-	-	-	-
2,170,920	-	-	-	-
10,843,941	-	-	-	-
10,000	-	-	-	-
61,092,566	7,138,907	3,107,974	2,394,705	1,636,227
730,360,716	7,138,907	3,107,974	2,394,705	1,636,227
$ 744,501,620	$ 7,138,907	$ 3,107,974	$ 2,394,705	$ 1,636,227

EXHIBIT H-2

TRUST AND AGENCY FUNDS

BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30, 1984
ASSETS	
Equity in Treasurer's Demand Cash and/or Investments	$ 59,325,039
Cash - Other	519,691
Deposits with United States Treasury	35,100,656
Accounts Receivable - Less Allowance for Possible Losses	188,341
Investments	649,259,100
Other Assets	108,792
	$ 744,501,620
LIABILITIES AND RESERVES, AND FUND BALANCE	
Liabilities and Reserves	
Accounts Payable	$ 12,109,183
Due to Other Funds	10,809
Other Current Liabilities	2,020,912
	14,140,904
Reserves and Fund Balance	
Members Contributions Reserve	342,886,154
Allowance Fund Balance Reserve	289,743,919
Future Losses Reserve	2,170,920
Future Premium Reserve	10,843,942
Teachers Savings Reserve	91,699
Survivors Benefit Reserve	23,521,516
Contribution from General Fund	10,000
Unreserved	61,092,566
	730,360,716
	$ 744,501,620

PUBLIC TRUSTS					AGENCY FUNDS	
Maine State Retirement System	Group Life Insurance Fund	Employment Security Trust	Revenue on Non-expendable Trusts	Private Trusts	Payroll Taxes and Deductions Fund	Other
$ 31,862,466	$ 5,169,334	$ 629,255	$ 959,690	$ 6,537,192	$ 6,263,462	$ 7,903,641
(646,660)	801	-	71,923	1,093,626	-	-
-	-	35,100,656	-	-	-	-
40,725	1,796	120,000	-	-	25,820	-
627,071,513	11,462,239	-	-	10,725,348	-	-
11,049	-	-	-	97,743	-	-
$658,339,092	$ 16,634,171	$ 35,849,911	$ 1,031,613	$ 18,453,909	$ 6,289,282	$ 7,903,641
$ 67,576	$ 3,618,496	$ 279,117	$ -	$ 4,889	$ 6,279,282	$ 1,859,823
10,772	-	-	-	38	-	-
2,017,455	814	-	1,716	927	-	-
2,095,803	3,619,310	279,117	1,716	5,854	6,279,282	1,859,823
342,886,154	-	-	-	-	-	-
289,743,919	-	-	-	-	-	-
-	2,170,920	-	-	-	-	-
-	10,843,942	-	-	-	-	-
91,699	-	-	-	-	-	-
23,521,516	-	-	-	-	-	-
-	-	-	-	-	10,000	-
-	-	35,570,795	1,029,897	18,448,056	-	6,043,818
656,243,289	13,014,862	35,570,795	1,029,897	18,448,056	10,000	6,043,818
$658,339,092	$ 16,634,171	$ 35,849,911	$ 1,031,613	$ 18,453,909	$ 6,289,282	$ 7,903,641

EXHIBIT H-3

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1984

	Total
Balance July 1, 1983	$ 622,147,312
Adjustments of Balance Forward	808,099
	622,955,411
Additions:	
Interest Earned (Net After Amortization of Premiums)	34,828,244
Profit or (Loss) on Sales of Securities	19,853,316
Individual Contribution for Pensions, Plus Interest Allowed	135,561,379
Receipts from University of Maine and Maine Maritime Academy	69,018,617
Deposits by Federal Government, Cities, Rentals, Etc.	146,752,569
Reduction to Advance from Federal Government	5,010,329
Sales of Timber, Gravel or Grass, Rentals, Etc.	84,891
Abandoned Property	1,470,473
Contributions from Other Funds:	
From General Fund	77,400,710
From Highway Fund	9,035,237
From Special Revenue Funds	9,959,695
From Other Funds	1,984,810
	510,960,270
Deductions:	
Administration Expenses	1,904,350
Distribution to Cities, Towns, Counties, Districts and Individuals	587,750
Refunds of Trust Deposits, Other Disbursements and Transfers	255,115,797
Interest Allowed on Individual Contributions	10,526,536
Health Insurance Premiums - Retired State Employees	2,129,865
Group Life Insurance Premiums	1,866,102
Pensions and Survivor Benefits Payments:	
State Employees	40,158,017
Teachers	54,800,801
Employees of Participating Districts	15,330,621
Refunds on Individual Contributions Plus Interest	7,994,478
Transferred to Coastal Protection Fund	1,250,000
Abandoned Property Transferred to General Fund	1,187,798
Distribution of Income from Non-Expendable Trusts	832,973
Additions to Reserves and Other Charges and Credits	2,480,091
	396,416,058
Fund Balance June 30, 1984	$ 737,499,623

Total Expendable Funds	NON-EXPENDABLE Total	Land Reserved Trust Fund	Baxter State Park Trust Fund	Other Trust Funds
$ 615,076,889	$ 7,070,423	$ 3,015,734	$ 2,331,089	$ 1,723,600
808,098)	(250,878)	-	-	(250,878)
615,884,987	6,819,545	3,015,734	2,331,089	1,472,722
34,828,244	-	-	-	-
19,618,845	234,471	7,350	63,616	163,505
134,561,379	-	-	-	-
69,018,617	-	-	-	-
146,752,569	-	-	-	-
5,010,329	-	-	-	-
-	84,891	84,891	-	-
1,470,473	-	-	-	-
77,400,710	-	-	-	-
9,035,237	-	-	-	-
9,959,695	-	-	-	-
1,984,810	-	-	-	-
510,640,980	319,362	92,241	63,616	163,505
1,904,350	-	-	-	-
587,750	-	-	-	-
255,115,797	-	-	-	-
10,526,536	-	-	-	-
2,129,865	-	-	-	-
1,866,102	-	-	-	-
40,158,017	-	-	-	-
54,800,801	-	-	-	-
15,330,621	-	-	-	-
7,994,478	-	-	-	-
1,250,000	-	-	-	-
1,187,798	-	-	-	-
832,973	-	-	-	-
2,480,091	-	-	-	-
396,165,180	-	-	-	-
$ 730,360,716	$ 7,138,907	$ 3,107,975	$ 2,394,705	$ 1,636,227

EXHIBIT H-4

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1984

	Total	Maine State Retirement System
Balance July 1, 1983	$615,076,889	$569,511,307
Adjustment of Balance Forward	808,099	29,770
	615,884,988	569,541,077
Additions:		
Interest Earned (Net After Amortization of Premiums)	34,828,244	30,459,418
Profit or (Loss) on Sale of Securities	19,618,845	19,618,845
Individual Contributions for Pensions, Plus Interest Allowed	135,561,379	50,629,667
Receipts from University of Maine and Academy and Maine Veterans Home	69,018,617	-
Deposits by Federal Government, Cities, Towns and Individuals	146,752,569	20,459,557
Reduction to Advance from Federal Government	5,010,329	-
Abandoned Property	1,470,473	-
Contributions and Transfers from Other Funds:		
From General Fund	77,400,710	76,889,632
From Highway Fund	9,035,237	8,798,413
From Special Revenue Funds	9,959,695	9,702,772
From Other Funds	1,984,810	1,926,757
	510,640,908	218,485,061
Deductions:		
Administration Expense	1,904,350	1,698,302
Distribution to Cities, Towns, Counties and Indiv.	587,750	-
Refunds of Trust Deposits, Other Disbursements and Transfers	255,115,797	-
Interest Allowed on Individual Contributions	10,526,536	10,526,536
Health Insurance Premiums - Retired State Employees	2,129,865	2,129,865
Group Life Insurance Premiums	1,866,102	-
Pensions and Survivor Benefits Payments:		
State Employees	40,158,017	40,158,017
Teachers	54,800,801	54,800,801
Employees of Participating Districts	15,330,621	15,330,621
Refunds of Individual Contributions Plus Interest	7,994,478	7,994,478
Transfer to Coastal Protection Fund	1,250,000	-
Transfer to General Fund	1,187,798	-
Distribution of Income from Non-Expendable Trusts	832,973	-
Additions to Reserves and Other Charges and Credits	2,480,091	(855,770)
	396,165,180	131,782,850
Fund Balance June 30, 1984	$730,360,716	$656,243,289

Group Life Insurance Funds	Employment Security Trust	Revenue on Non-expendable Trusts	Private Trusts	AGENCY FUNDS Payroll Taxes and Deductions Fund	Other
$ 12,671,778	$ 5,990,065	$ 1,036,539	$ 17,749,248	$ 10,000	$ 8,107,952
2,301	772,260	49	3,269	-	450
12,674,079	6,762,324	1,036,588	17,752,517	10,000	8,108,402
1,460,173	-	746,283	680,091	366,709	1,115,571
-	-	-	-	-	-
-	84,931,712	-	-	-	-
-	-	-	-	-	69,018,617
2,906,269	-	80,000	5,136,292	116,956,175	1,214,275
-	5,010,329	-	-	-	-
-	-	-	1,470,473	-	-
511,078	-	-	-	-	-
236,824	-	-	-	-	-
256,923	-	-	-	-	-
58,053	-	-	-	-	-
5,429,320	89,942,041	826,283	7,286,856	117,322,884	71,348,463
-	-	-	68,207	137,841	-
587,750	-	-	-	-	-
-	61,133,570	-	4,240,440	116,328,739	73,413,047
-	-	-	-	-	-
-	-	-	-	-	-
1,866,102	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,250,000	-	-
155,129	-	-	1,032,669	-	-
-	-	832,973	-	-	-
2,479,557	-	-	-	856,304	-
5,088,538	61,133,570	832,973	6,591,316	117,322,884	73,413,047
$ 13,014,861	$ 35,570,796	$ 1,029,898	$ 18,448,057	$ 10,000	$ 6,043,818

GENERAL LONG TERM DEBT

The General Long Term Debt account group is utilized to account for the long term liabilities which are intended to be repaid by appropriations, income from short term investments and student fees.

The general long term debt outstanding at June 30, 1984 totaled $294,564,216.

Bonded debt related to the Enterprise Funds ($20,000) is not included in the accompanying statement because it is repayable from the operations of the Maine Island Ferry Service.

EXHIBIT J-1

GENERAL LONG TERM DEBT

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1984	1983
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS		
Amount to be Provided from Future Revenue for Retirement of Bonds	$ 294,564,216	$ 300,321,685
	$ 294,564,216	$ 300,321,685
LIABILITIES		
Bonds Payable	$ 294,564,216	$ 300,321,685
	$ 294,564,216	$ 300,321,685

SOURCE OF FUTURE REVENUE				
General Fund	Highway Fund	University of Maine	Student Housing and Dining Facility	Maine Veteran's Home
$ 175,899,216	$ 94,830,000	$ 11,245,000	$ 10,610,000	$ 1,980,000
$ 175,899,216	$ 94,830,000	$ 11,245,000	$ 10,610,000	$ 1,980,000
$ 175,899,216	$ 94,830,000	$ 11,245,000	$ 10,610,000	$ 1,980,000
$ 175,899,216	$ 94,830,000	$ 11,245,000	$ 10,610,000	$ 1,980,000

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT		
GENERAL FUND		
Capital Improvements	May 1, 1964	3.00
Pollution Abatement	July 1, 1965	3.00
Capital Improvement - University of Maine	February 15, 1966	4.00
Capital Improvement - Mental Health Department	November 1, 1966	3.75
Maine Cultural Building	March 15, 1967	3.30
		3.40
General Purposes	March 15, 1968	4.50
		4.40
General Purposes	July 1, 1968	4.00
		4.10
General Purposes	March 1, 1969	4.70
General Purposes	October 15, 1969	5.60
		5.70
General Purposes	February 15, 1970	6.00
		6.30
General Purposes	April 1, 1970	5.70
		4.00
General Purposes	November 15, 1970	6.00
School Building Construction	March 15, 1971	4.25
		4.50
General Purposes	October 15, 1971	4.25
		4.50
		4.00
General Purposes	April 15, 1972	4.80
		3.25
General Purposes	November 15, 1972	4.40
		4.75
		4.00
General Purposes	April 15, 1973	4.90
		4.00
General Purposes	November 15, 1973	4.75
		3.00
General Purposes	May 15, 1974	6.00
		5.70
		4.00
General Purposes	November 1, 1974	5.40
		5.50
		5.75
General Purposes	May 15, 1975	7.00
		6.40
		5.00
General Purposes	April 15, 1976	4.50
General Purposes	March 15, 1977	4.60
		4.75

Amount of Issue	Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1984
$ 4,820	$ 385	$ -	$ 385	$ -
1,715	735	-	245	490
6,970	1,050	-	370	680
500	100	-	25	75
240	40	-	20	20
40	40	-	-	40
4,000	250	-	250	-
1,000	1,000	-	-	1,000
5,500	550	-	550	-
2,750	2,750	-	-	2,750
5,630	4,230	-	700	3,530
5,200	800	-	400	400
2,140	2,140	-	-	2,140
3,620	905	-	905	-
5,455	5,455	-	-	5,455
14,110	4,150	-	830	3,320
1,570	1,570	-	-	1,570
11,680	5,825	-	730	5,095
1,000	250	-	250	-
1,750	1,750	-	-	1,750
9,660	2,070	-	690	1,380
2,760	2,760	-	-	2,760
1,330	1,330	-	-	1,330
5,850	4,550	-	650	3,900
1,300	1,300	-	-	1,300
11,550	3,300	-	825	2,475
4,125	4,125	-	-	4,125
805	805	-	-	805
11,825	8,600	-	1,075	7,525
2,120	2,120	-	-	2,120
4,400	2,750	-	275	2,475
230	230	-	-	230
4,840	880	-	440	440
3,080	3,080	-	-	3,080
820	820	-	-	820
4,800	960	-	480	480
2,400	2,400	-	-	2,400
2,335	2,335	-	-	2,335
7,740	860	-	860	-
6,880	6,880	-	-	6,880
2,530	2,530	-	-	2,530
5,830	5,830	-	1,945	3,885
3,080	3,080	-	1,540	1,540
3,085	3,085	-	-	3,085

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
GENERAL FUND (CON'T)		
General Purposes	March 15, 1978	4.60
General Purposes	November 15, 1978	5.25
		5.30
General Purposes	April 1, 1980	9.50
		8.00
Mini-Bonds	July 28-August 1, 1980	6.10
General Purposes	May 15, 1981	11.00
		10.00
		9.00
General Purposes	May 15, 1981	11.00
		10.00
		9.00
General Purposes	March 15, 1982	11.25
		10.25
General Purposes	December 15, 1982	9.50
		8.50
		9.00
		7.50
General Purposes	March 1, 1983	8.50
		8.20
		8.50
		6.50
General Purposes	May 1, 1984	10.00
		9.875
		9.00
		8.00
HIGHWAY FUND		
Bangor-Brewer Bridge	August 1, 1952	1.75
Jonesport-Reach Bridge	December 1, 1956	2.375
Highway and Bridges	July 15, 1963	3.00
	March 15, 1967	3.30
		3.40
	July 1, 1967	3.70
		3.75
	October 15, 1968	3.90
		4.00
Androscoggin River Bridge	July 1, 1970	6.50
		5.00
Highways and Bridges	July 1, 1970	6.50
		5.00
Androscoggin River Bridge	October 15, 1971	4.00
		4.50
		4.00

Amount of Issue	Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1984
$ 12,420	$ 6,900	$ -	$ 1,380	$ 5,520
10,430	7,450	-	1,490	5,960
1,505	1,505	-	-	1,505
240	120	-	40	80
560	560	-	-	560
938	742	-	38	704
8,350	5,390	-	1,480	3,910
5,365	5,365	-	-	5,365
595	595	-	-	595
1,710	1,140	-	285	855
3,135	3,135	-	-	3,135
855	855	-	-	855
7,000	6,160	-	840	5,320
680	680	-	-	680
15,660	15,660	-	2,460	13,200
2,320	2,320	-	-	2,320
1,480	1,480	-	-	1,480
4,385	4,385	-	-	4,385
12,000	12,000	-	1,000	11,000
2,000	2,000	-	-	2,000
3,000	3,000	-	-	3,000
3,000	3,000	-	-	3,000
4,790	-	4,790	-	4,790
2,860	-	2,860	-	2,860
2,660	-	2,660	-	2,660
3,945	-	3,945	-	3,945
294,948	185,097	14,255	23,453	175,899
1,500	1,100	-	50	1,050
800	120	-	30	90
1,400	700	-	700	-
7,800	1,300	-	650	650
1,300	1,300	-	-	1,300
4,125	1,125	-	375	750
750	750	-	-	750
2,400	1,920	-	480	1,440
960	960	-	-	960
2,125	625	-	125	500
375	375	-	-	375
10,880	3,200	-	640	2,560
1,920	1,920	-	-	1,920
1,300	200	-	100	100
600	600	-	-	600
100	100	-	-	100

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
HIGHWAY FUND (CON'T)		
Highway and Bridges	October 15, 1971	4.00
		4.50
		4.00
	August 1, 1972	4.75
		5.00
		3.00
	November 1, 1974	5.40
		5.50
		5.75
	April 1, 1980	9.50
		8.00
	May 15, 1981	11.00
		10.00
		9.00
	March 15, 1982	11.25
		10.25
		10.50
		9.25
	December 15, 1982	9.50
		8.50
		9.00
		7.50
	March 1, 1983	8.50
		8.20
		8.50
		6.50
	May 1, 1984	10.00
		9.875
		9.00
		8.00
SELF-LIQUIDATING		
University of Maine - Orono	June 1, 1960	3.50
		1.00
	August 1, 1961	3.50
		1.00
	April 1, 1963	3.20
		.25
	July 1, 1964	3.30
		.10
	February 15, 1966	3.50
		.10
University of Maine - Portland-Gorham	March 15, 1978	4.60

Amount of Issue	Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1984
$ 3,900	$ 600	$ -	$ 300	$ 300
1,800	1,800	-	-	1,800
300	300	-	-	300
9,450	2,700	-	675	2,025
3,375	3,375	-	-	3,375
675	675	-	-	675
5,150	1,030	-	515	515
2,575	2,575	-	-	2,575
2,575	2,575	-	-	2,575
3,900	1,950	-	650	1,300
9,100	9,100	-	-	9,100
2,520	1,680	-	420	1,260
4,620	4,620	-	-	4,620
1,260	1,260	-	-	1,260
5,175	4,600	-	575	4,025
1,150	1,150	-	-	1,150
1,725	1,725	-	-	1,725
3,450	3,450	-	-	3,450
10,485	10,485	-	1,165	9,320
3,495	3,495	-	-	3,495
2,330	2,330	-	-	2,330
6,945	6,945	-	-	6,945
3,360	3,360	-	280	3,080
560	560	-	-	560
840	840	-	-	840
785	785	-	-	785
3,690	-	3,690	-	3,690
2,460	-	2,460	-	2,460
2,460	-	2,460	-	2,460
3,690	-	3,690	-	3,690
142,135	90,260	12,300	7,730	94,830
2,575	1,845	-	85	1,760
155	155	-	-	155
2,155	1,645	-	65	1,580
125	125	-	-	125
1,550	1,260	-	50	1,210
95	95	-	-	95
1,510	1,305	-	45	1,260
95	95	-	-	95
4,605	3,900	-	120	3,780
555	555	-	-	555
855	675	-	45	630
14,275	11,655	-	410	11,245

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
SELF-LIQUIDATING (CON'T)		
State Colleges and Vocational Institutes		
Student Housing and Dining Facilities	June 15, 1962	3.00
		1.00
	May 1, 1964	3.00
		.10
	March 15, 1967	3.30
		3.40
	March 15, 1968	4.50
		4.40
		3.00
	March 1, 1969	4.70
		3.00
	April 1, 1980	9.50
		8.00
		8.30
Maine Veterans Home	May 15, 1981	11.00
		10.00
		9.00
	March 15, 1982	11.25
		10.25
		10.50
		9.25
	December 15, 1982	9.50
		8.50
		9.00
		7.50
TOTAL GENERAL BONDED DEBT		

Amount of Issue	Bonded Debt Outstanding July 1, 1983	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1984
$ 1,415	$ 840	$ -	$ 110	$ 730
285	285	-	-	285
620	170	-	55	115
550	550	-	-	550
1,390	270	-	130	140
2,150	2,150	-	-	2,150
2,475	220	-	220	-
3,465	3,465	-	-	3,465
775	775	-	-	775
350	290	-	30	260
380	380	-	-	380
510	255	-	85	170
1,190	1,190	-	-	1,190
400	400	-	-	400
60	40	-	10	30
110	110	-	-	110
30	30	-	-	30
90	80	-	10	70
20	20	-	-	20
30	30	-	-	30
60	60	-	-	60
630	630	-	70	560
210	210	-	-	210
140	140	-	-	140
720	720	-	-	720
18,055	13,310	-	720	12,590
$ 469,413	$ 300,322	$ 26,555	$ 32,313	$ 294,564

GENERAL FIXED ASSETS

The General Fixed Asset Account Group provides a record of the cost of the land, buildings, improvements and capital equipment which was purchased from Funds other than the Enterprise and Internal Service Funds. The latter Funds maintain their own fixed asset records.

General fixed assets are defined as tangible property having a life of more than one year and costing in excess of $150. They do not include 1) roads, bridges and related highway systems, 2) display items of the Maine State Museum or 3) property acquired by tax lien. Original construction costs have been researched for buildings back to the mid 1800's; Equipment acquired prior to 1950 has been valued at estimated cost. Additions are recorded at cost. General fixed assets are not subject to depreciation.

The following Statement of General Fixed Assets has been prepared from the Bureau of Public Improvement's summary of agency inventory records as of June 30, 1983 which has been amended to reflect the cost of property and equipment acquired in 1984. Disposition in 1984 are not believed to be material.

EXHIBIT K-1

STATEMENT OF GENERAL FIXED ASSETS
June 30, 1984

GENERAL FIXED ASSETS	
Land	$ 26,790,819
Buildings	124,479,761
Improvements Other than Buildings	18,107,301
Equipment	67,457,457
	$ 236,835,338
INVESTMENT IN GENERAL FIXED ASSETS	$ 236,835,338

STATISTICAL SECTION

EXHIBIT S-1

STATISTICAL DATA

GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUES
LAST FIVE FISCAL YEARS

Fiscal Year	*Taxes	From Federal Government	From Cities, Towns and Counties
1980	$ 585,903,757	$ 376,521,773	$ 9,266,858
1981	637,726,506	412,450,861	8,195,176
1982	694,462,249	389,793,375	8,157,307
1983	741,507,393	426,513,632	4,622,259
1984	879,423,020	457,349,083	4,244,233

*See Exhibit S-2 for further details of Taxes.

EXHIBIT S-2

GOVERNMENTAL FUNDS
TAX REVENUE BY SOURCE
LAST FIVE FISCAL YEARS

Fiscal Year	Sales and Use Tax	Income Tax	Gas Tax
1980	$ 213,826,845	$ 187,775,612	$ 50,959,263
1981	235,160,515	215,793,625	48,680,472
1982	249,342,069	245,675,142	49,213,399
1983	270,306,013	268,975,654	55,280,987
1984	314,702,859	313,960,092	83,172,130

Service Charges	Transferred From Bureau of Alcoholic Beverages	Other Revenue	Transfers From Other Governmental Funds
$ 19,495,579	$ 27,689,272	$ 31,007,648	$ 4,333,973
22,284,016	30,037,763	33,318,702	5,019,697
29,493,730	31,533,461	27,916,486	2,390,570
34,805,233	32,101,524	39,554,436	3,693,743
35,835,173	32,532,203	45,660,639	4,515,771

Cigarette Tax	Motor Vehicle Registration and Drivers' Licenses	Public Utilities Tax	All Other Taxes	Total Taxes (As Above)
$ 24,165,799	$ 35,790,507	$ 16,987,533	$ 56,398,195	$ 585,903,757
24,375,774	34,181,763	19,061,500	60,472,857	637,726,506
24,661,440	35,226,675	26,121,644	64,221,880	694,462,249
23,988,257	37,191,157	25,681,025	60,084,302	741,507,393
28,601,310	43,362,431	27,551,701	68,072,496	879,423,020

EXHIBIT S-3

STATISTICAL DATA

BONDED DEBT ALL FUNDS
UNMATURED BONDS AT JUNE 30
LAST TEN FISCAL YEARS

FISCAL YEAR		GENERAL FUND BONDS	HIGHWAY AND BRIDGE BONDS	ALL OTHER
1975	$ 277,570,000	$ 179,765,000	$ 70,095,000	$ 27,710,000
1976	279,225,000	187,010,000	65,305,000	26,910,000
1977	274,850,000	188,270,000	60,515,000	26,065,000
1978	269,075,000	187,235,000	55,725,000	26,115,000
1979	262,050,000	185,945,000	50,935,000	25,170,000
1980	254,835,000	169,370,000	59,145,000	26,320,000
1981	259,520,000	171,965,000	62,105,000	25,450,000
1982	253,277,000	161,217,000	67,745,000	24,315,000
1983	300,322,000	185,097,000	90,260,000	24,965,000
1984	294,564,216	175,899,216	94,830,000	23,835,000